

Merton Council

Merton and Sutton Joint Cemetery Board Agenda

Membership

Councillors:

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

Co-opted members:

Substitute Members:

Councillor Cumar Sahathevan

Date: Tuesday 13 June 2023

Time: 2.00 pm

Venue: Council chamber - Merton Civic Centre, London Road, Morden SM4 5DX

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

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

Merton and Sutton Joint Cemetery Board Agenda

13 June 2023

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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.

MERTON AND SUTTON JOINT CEMETERY BOARD

21 FEBRUARY 2023

(2.00 pm - 2.50 pm)

PRESENT Councillor Paul Cole (in the Chair),
Councillor Agatha Mary Akyigyina, Councillor Caroline Charles,
Councillor James Williscroft, Councillor Hina Bokhari,
Councillor Michael Paterson and Councillor Sam Cumber

ALSO PRESENT Zoe Church (Treasurer), Ijaz Chutton (Assistant Treasurer),
Richard Seedhouse (Clerk), Andrew Kauffman (Client Manager),
Anthony Potter, (idverde)

1 APOLOGIES FOR ABSENCE (Agenda Item 1)

Apologies received from Cllr Rob Beck

2 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 2)

There were no declarations of pecuniary interest

3 MINUTES OF THE PREVIOUS MEETING (Agenda Item 3)

The minutes were amended to show that the Vice Chair was elected for 22/34, rather than 21/22 as minuted.

4 CONTRACTOR REPORT (Agenda Item 4)

The contractor introduced the report. In response to questions, confirmed that:

- The plan is to replace the bins with Euro wheelie bins that would be black, they are in use at London Road. The order will be placed soon.
- Idverde work well with the local mosque and local minority communities.
- Hedge planting will start in in July, with removal of the hedging, allow the ground to settle and replant in November.
- The approximately 6 headstones, out of approximately 300 that require further work in M, work in MU has finished. The anomalies are where they aren't permitted headstones, Affected parties have been written to.
- Idverde are meeting with contractors to discuss improvements to the toilets, they were last done in 2017.

It was RESOLVED that the committee reviewed the information and noted the content of the report.

5 CLIENT REPORT (Agenda Item 5)

The Client Manager introduced the report. In response to questions confirmed that:

- The budget sums are slightly inflated, but the belief is that the projects can be brought in under those budgets. More detail will come in June.
- There are some graves purchased in the 70s or 80s, if the addresses attached to these stones are no longer applicable, we are unable to contact the relevant parties, we foot the bill, around £200 per memorial.
- The budget for roads/paths budgets for 23/24 has allowed for the overspend in 22/23. Costings are based on estimated costs for the works, and we have firm costs now, so the budget is accurate.
- The Committee would be welcome to a site visit to see the work that has been done.

It was RESOLVED that the Committee:

- Reviewed the information and note the content of the report
- Noted and fed back on the programme of works for 2022/23.
- noted the next programme special works for consideration in 2023-24.

6 BUDGET MONITORING 22/23 AND REVENUE ESTIMATES 23/24 (Agenda Item 6)

The Assistant Treasurer introduced the report.

In response to comments and questions, the Client Manager and Contractor confirmed that

- The the price increases were detailed in the appendices and were still cheaper than neighbouring boroughs such as Lambeth and Wandsworth.
- The 5% increase would cover increased costs
- Some residents would be eligible to apply to DWP for up to £2000 towards their funeral costs

The Treasurer explained that there was a risk around VAT liability which was being reviewed by specialist tax advisers and reserves were to be earmarked to settle any VAT liability, should it be required. The work was ongoing.

It was RESOLVED that:

- the current budgetary position for 2022/23 based on the end of January 2023 shown in Columns 1 to 5 of Appendix A was noted. 2.
- Members adopted 2 omeetings per annum and approved Revenue Estimates for 2023/24 shown in Column 6 or 7 of Appendix A as appropriate .
- the precepts for the financial year ended 31 March 2024 be set at zero.

- the Board approved a price increase of 5% on Fees and Charges from 1 April 2023 as detailed in Appendix H
- the Board agreed to earmark £525k from the common fund to fund any possible VAT liability
- the Board reviewed and approved the Risk Management Strategy and Risk Register (as at February 2023) attached as Appendix I

7 SWEARING IN OF THE CLERK (Agenda Item 7)

RESOLVED: That Richard Seedhouse, Democratic Services Officer, London Borough of Merton, was appointed Clerk to Merton and Sutton Joint Cemetery Board, with effect from 1 April 2022.

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MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 13 June 2023

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: Annual Governance Statement 2022/23

Lead officer: Zoe Church

Lead member:

Forward Plan reference number:

Contact officer:

Recommendation:

That the Annual Governance Statement be noted and agreed

1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The Merton and Sutton Joint Cemetery Board (MSJCB) is required to prepare an Annual Governance Statement (AGS) for the year 2022/23. 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 The seven principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government (2016) are listed over the page:

- 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 2022/23

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 In January 2022 Merton Cabinet approved the Councils Strategic Framework comprising an ambition for Merton, strategic priorities, guiding principles and delivery objectives. This set out the work required during 2022/23 within the council and with partners on the delivery objectives and the plans to deliver on these objectives. The Strategic Framework to be communicated to residents, businesses and partners, with content, design and communication channels adjusted to reflect the different audiences through the appropriate channels in from January 2022.
- 2.21 A new Council Plan 'Building a Better Merton Together' which sets out the overarching strategic objectives to guide the work of the administration and council over the coming years to 2026, was approved by Overview and Scrutiny and Council in February 2023
- Nurturing Civic Pride
 - Building Sustainable Future
 - Creating a Borough of Sport
- 2.25 Merton's Climate Strategy and Action Plan was adopted in November 2020. It sets an aim to reach the net-zero targets formed as part of our climate emergency declaration to decarbonise the borough by 2050 and the Council by 2030. It sets out the transformative change and high-level actions required to create a green and circular economy, to decarbonise Merton's buildings and energy supply, support a switch from petrol and diesel vehicles to greener alternatives.
- 2.27 MSJCB set and annual budget and monitor progress against that budget at each meeting. Future investment is linked to available resources and the costs of investment are planned for in the revenue budget.

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 The Council has a Corporate Business Continuity Management Policy and Strategy. Business Continuity Plans were reviewed and tested in December 2020 and found to be effective and are due to be reviewed in 2023/24. Business Continuity threats has been identified on the Councils Key Strategic Risk register as an area to be reviewed due to increased IT risks and as well emergency planning arrangements to be refreshed.

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 2020/22.
- 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. The Head of Audit is required to provide the Council with an opinion on the adequacy and effectiveness of the internal control environment. In the Annual Report on the work of Internal Audit.

During 2022/23 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 the Council's control environment.

- 5.8 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 and this has influenced the new Council Plan "Building a Better Merton Together".
- 6.2 Where appropriate the Board benefits from any stakeholder engagement 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 Head of Internal Audit has concluded “This annual 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. In particular, Internal Audit has reviewed the effectiveness of the system of internal control for 2022/23. The Head of Internal Audit’s opinion based on this work, is that the system of internal control is generally sound and effective.”

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 2022/23 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 2022-23

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

Action	Lead	
Review of Roles and Responsibilities	Client Side Officer	Ongoing This review made limited progress during 2022-23 pressure of work delivering corporate priorities and will carried forward into 2023/24.

10 Improvement Plan 2023-24

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

Action	Lead	
Review of Roles and Responsibilities	Client Side Officer	Ongoing Carried forward from 2022/23

11. **Chair of the Board** **Clerk to the Board**

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 13 June 2023

Wards: Borough Wide Merton and Sutton

Subject: ABSTRACT OF ACCOUNTS 2022/23

Lead officer: Zoe Church

Recommendations:

- A. To receive and approve the Abstract of Accounts for 2022-23
 - B. To note the Internal Audit Assurance in Section 2.4
 - C. To approve the revised revenue estimates for 2023/24 in Appendix H
 - D. Review and Agree the Risk Register as at June 2023 in Appendix I.
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1. Purpose of report and executive summary

- 1.1 This report presents MSJCB's Accounts for 2022-23 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 2023-24 Budget for Approval
- 1.2 The accounts will be available for public inspection from Wednesday 1st June 2023 along with Merton's Accounts.

2. Details

- 2.1 The statement of accounts for 2022-23 are attached to this report. It includes the details of actuals for 2021-22 for comparison purposes. The accounts have been subject to review by Internal Audit and a statement of assurance is provided in Section 4. The cemetery has made a surplus this year of £104,119.

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

Area	Variance £	Reason
Employees	(4,892)	Pension Charges lower than budgeted
Running Expenses	11,553	Main areas of overspending were for utility costs
Special Projects	(444,253)	Memorials Budget of £21k is unspent, New Bearer Beams Budget underspent by £59k, Replacement Bearer Beams underspent by £65k, Toilet Block underspent by £100k and Horticulture and Biodiversity Improvements by £50k. £150k for New Bearer Beams has been transferred to the Balance Sheet.
Income	(72,056)	Surplus Income 20-21 £72k higher than estimated last year and surplus income 22-23 estimated at £52k

(509,649)

- 2.2 The accounts will be available for public inspection from Wednesday 1st June 2023 along with Merton's Accounts and can be viewed on the link over the page:

Link for MSJC Accounts and Annual Governance Statement:

<https://www.merton.gov.uk/council-and-local-democracy/finance/statement-of-accounts>

2.3 Breakdown of Debtors/Pre Payments

The table below provides a breakdown of debtors and pre payments as at 31st March 2021 and 31st March 2023

31/03/2022	SUNDRY DEBTORS AND PRE PAYMENTS	31/03/2023
70,939	Idverde Guaranteed Income Due February & March	70,939
115,000	Estimated Idverde Income Share above the threshold 2018/19	115,000
88,000	Estimated Idverde Income Share above the threshold 2019/20	88,000
150,000	Estimated Idverde Income Share above the threshold 2020/21	150,000
77,000	Estimated Idverde Income Share above the threshold 2021/22	77,000
	Estimated Idverde Income Share above the threshold 2022/23	52,000
500,939		552,939
	SUNDRY CREDITORS	
2,307	Surrey County Council - Pension Salary Accrual	52
0	Mobile Phone Mast Rental 2023-24	2,347
18,945	Special Projects Management Fees	6,750
15,423	Bearer Beams	0
39,491		66,436
		75,585

2.4 Fund balances and reserves

2.3.1 Members should note the overall level of the Common Fund Balance to be £1,621,114. Circa £0.5m excess income payments remain outstanding with Idverde.

2.3.2 Board members will be aware that work was commissioned with PS Tax to determine MSJC's VAT position. The final report, although expected is still awaited – it will be circulated to members as soon as it is received. It is expected that any discussion of this subject should be undertaken in private session and it is envisaged that the way forward will be agreed with relevant Section 151 officers within the constituent authorities.

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 A statement of assurance by Merton's Chief internal Auditor can be found below:

"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 2023. 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 2022/23 are in accordance with its financial records."

2.5` Revised Estimates 2023-24

2.5.1 Attached as Appendix H is the Revised Estimates for the Cemetery for 2023-24 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 I.

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

Appendices	A – Movement in Reserves B – Balance Sheet as at 31 March 2023 C – Income and Expenditure Account 2022-23 D – Cash Flow Statement E – Asset Register F – Precept History G – Loan Repayment Schedule H – Revised 2023/24 Estimates I – Risk Register June 2023
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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:
 - Name: Name: Zoe Church
 - Tel: 0208 545 3451
 - email: zoe.church@merton.gov.uk
- Meeting arrangements - Democratic Services:
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- All press contacts - Merton's Press office:
 - email: press@merton.gov.uk
 - Tel: 020 8545 3181
- London Borough of Merton:
 - Address: Civic Centre, London Road, Morden, SM4 5DX
 - Tel: 020 8274 4901

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

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

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS 2022/23

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 2022-23. This is to be reviewed in the 2024-25 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
Total		55.10

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

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

MSJCB Movement in Reserves Statement 1 April 2022 to 31 March 2023

Fund Narrative	Common Fund	Capital Adjustment Account	Total
Balance at 1 April 2022 b/fwd	(1,516,995)	(408,262)	(1,925,258)
(Surplus)/Deficit of the Year	(104,119)		(104,119)
Adjustments between statutory Accounting and Proper Accounting Practice			
Depreciation	91,447.07	(91,447)	0
Appropriations			
Provision for loan repayment	(70,540)	70,540	0
Minimum Revenue Provision	(20,907)	20,907	0
Possible VAT Liability			
Balance at 31 March 2023 c/fwd	(1,621,114)	(408,262.34)	(2,029,376)

Merton and Sutton Joint Cemetery Board

Balance Sheet as at 31st March 2023

31st March 2022		31st March 2023
£		£
LONG TERM ASSETS		
1,406,084	Other Land and Buildings	1,471,855
60,724	Vehicles, Plant and Equipment	53,797
<u>1,466,808</u>		<u>1,525,652</u>
CURRENT ASSETS		
500,939	Sundry Debt Bdy Ext Centr Gov	552,939
0	General Revenue Debtors	0
0	Accrual - Bodies Ext Centr Gov	0
0	Sundry Creditors	0
(49,725)	Input VAT	(88,626)
1,175,259	Cash Balance	1,172,996
1,125,534	Cash Balance	1,084,370
<u>1,626,473</u>		<u>1,637,309</u>
CURRENT LIABILITIES		
(39,491)	Accrual - Pub Corp & Trust Fnd	(75,585)
LONG TERM LIABILITIES		
(564,266)	Loans from London Borough of Merton	(529,000)
(564,266)	Loans from London Borough of Sutton	(529,000)
<u>(1,128,533)</u>		<u>(1,058,000)</u>
<u>1,925,257</u>	NET ASSETS	<u>2,029,376</u>
UNUSABLE RESERVES		
(408,262)	Capital Adjustment Account	(408,262)
USABLE RESERVES		
(1,516,995)	Common Fund	(1,621,114)
<u>(1,516,995)</u>		<u>(1,621,114)</u>
<u>(1,925,257)</u>	TOTAL RESERVES	<u>(2,029,376)</u>

Merton and Sutton Joint Cemetery Board

Balance Sheet as at 31st March 2023

31/03/2022	SUNDRY DEBTORS AND PRE PAYMENTS	31/03/2023
	70,939 Idverde Guaranteed Income Due February & March	70,939
	115,000 Estimated Idverde Income Share above the threshold 2018/19	115,000
	88,000 Estimated Idverde Income Share above the threshold 2019/20	88,000
	150,000 Estimated Idverde Income Share above the threshold 2020/21	150,000
	77,000 Estimated Idverde Income Share above the threshold 2021/22	77,000
	Estimated Idverde Income Share above the threshold 2022/23	52,000
	500,939	552,939
	SUNDRY CREDITORS	
	2,307 Surrey County Council - Pension	52
	Salary Accrual	2,347
	0 Mobile Phone Mast Rental 2023-24	6,750
	18,945 Special Projects Management Fees	0
	15,423 Bearer Beams	66,436
	39,491	75,585
	0	0

Merton and Sutton Joint Cemetery Board

Income and Expenditure Account for the Year Ended 31st March

Actual 2021/22	Description	Revenue Estimate 2022/23	Actual 2022/23	Variance Actual to Estimate	Variance Actual 21-22 to Actual 22-23
Employees					
5,267	Salaries	4,720	4,790	70	(477)
(2,693)	Super Fund Revaluation Costs	5,000	38	(4,962)	2,731
2,574	Total Employees	9,720	4,828	(4,892)	2,254
Running Expenses					
1,840	Building Improvements/Maintenance	2,000	3,993	1,993	2,153
4,214	Gas	3,000	9,930	6,930	5,716
3,836	Electricity	3,000	3,007	7	(830)
20,631	NNDR	21,480	21,831	351	1,200
0	Use of Water	0	2,357	2,357	2,357
231,217	Contractor/Client Side Costs	237,160	238,002	842	6,786
0	Printing and Stationery	500	0	(500)	0
0	Purchase of Graves	0	0	0	0
23,130	Management and Administration	24,240	24,950	710	1,820
1,600	External Audit Fees	1,700	0	(1,700)	(1,600)
0	Consultants	1,000	3,160	2,160	3,160
6,090	Insurance Premiums	6,240	6,240	0	150
43	Internal Legal Hard Charge	2,000	0	(2,000)	(43)
726	Telephone - Call Charges	1,000	976	(24)	250
41,608	Interest Paid	39,160	39,160	0	(2,448)
82,122	Depreciation	91,020	91,447.07	427	9,325
417,056	Total Running Expenses	433,500	445,053	11,553	27,997
Special Projects					
0	New Bearer Beams	209,000	0	(209,000)	0
139,550	Replacement Bearer Beams	137,500	72,581	(64,919)	(66,969)
0	Toilet Block	100,000	0	(100,000)	0
0	Memorials	33,000	11,748	(21,252)	11,748
24,927	Roads and Footpaths	27,500	27,918	418	2,991
0	Horticulture/Biodiversity Improvements	49,500	0	(49,500)	0
164,477	Total Special Projects	556,500	112,247	(444,253)	(52,230)
584,106	Total Expenditure	999,720	562,128	(437,592)	(21,978)
Income					
(42,990)	Rental Income	(43,900)	(43,849)	51	(859)
(674,616)	Interment Fees	(545,000)	(595,981)	(50,981)	78,635
(7,356)	Interest Income	(5,290)	(26,417)	(21,127)	(19,061)
(724,962)	Total Income	(594,190)	(666,246)	(72,056)	58,715
(140,856)	Transfer to Reserves	405,530	(104,118.68)	(509,649)	36,737

Merton and Sutton Joint Cemetery Board

(2) COMMON FUND

1,376,140	Balance Brought Forward	1,516,995
	0 Contribution to - London Borough of Merton	0
	0 Contribution to - London Borough of Sutton	0
<u>1,376,140</u>		<u>1,516,995</u>
140,856	Add Surplus (Deficit) for the year	104,119
11,590	Transfer depreciation to capital adjustment account	20,914
	Loss on Disposal	
70,532	Provision for Repayment of Loan	70,533
(82,122)	Minimum Revenue Provision	(91,447)
	0 Transferred from Maintenance of Graves Fund	0
	0 Transferred from Capital Fund	0
	0 Transferred from Graves Maintained in Perpetuity	0
<u>1,516,995</u>	Common Fund Balance	<u>1,621,114</u>

Merton and Sutton Joint Cemetery Board
Cashflow Statement for the Year Ended 31st March 2023

<u>MSJCB Cash Flow Statement 2021-22</u>	<u>£</u>
Net (surplus) or deficit on the provision of services	(140,856)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
Add Depreciation	(32,850)
Add Accrual	129,758
Less Prepayment	(33,541)
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
Net cashflows from Operating Activities	(77,490)
Investing activities	70,533
Financing activities	0
Net increase or decrease in cash and cash equivalents	(6,957)
Cash and cash equivalents at the beginning of the period	(1,118,578)
Cash and cash equivalents at the end of the period	(1,125,534)

<u>MSJCB Cash Flow Statement 2022-23</u>	<u>£</u>
Net (surplus) or deficit on the provision of services	(104,119)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
Add Depreciation	58,844
Add Accrual	52,000
Less Prepayment	(36,094)
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
Net cashflows from Operating Activities	(29,369)
Investing activities	70,533
Financing activities	0
Net increase or decrease in cash and cash equivalents	41,164
Cash and cash equivalents at the beginning of the period	(1,125,534)
Cash and cash equivalents at the end of the period	(1,084,370)

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

Useful Life	Asset Description	Valuation to 31/03/2021 £	Depreciation at 31/03/2022 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2022 £
Land and Buildings						
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	3,327	107			3,220
40	Superintendent's house & office	2,930	95			2,835
40	Waiting room and lavatories	22,297	166			22,131
40	Drawing room for works staff	158	5			153
40	Greenhouses	2,118	68			2,050
40	Chapel	25,646	302			25,344
40	Chapel heating	369	12			357
40	Layout of Roman Catholic section	667	22			645
10	Potting shed conversion	69	69			0
25	Cemetery extension	1,199,073	70,540			1,128,533
40	Mess room	2,993	97			2,896
5	New Bearer Beams	0	0		49,271	49,271
40	Boundary Wally, Layout, Fencing & Elect. Works	101,085	3,253			97,833
Total Land and Buildings		1,431,547	74,734	0	49,271	1,406,084
Vehicles, Plant and Equipment						
20	Cemetery Grounds	9,647	877			8,770
20	Sub Transformer	19,619	1,784			17,836
10	Store shed	14	14			0
10	New Boilers	38,385	4,267			34,119
10	Repairs to Service Yard & Storage	448	448			0
Total Vehicles, Plant and Equipment		68,113	7,389	0	0	60,724
Total Capital Assets		1,499,661	82,123	0	49,271	1,466,809

MRP (non Loan)		11,583
Loan Management Expense		70,540

Capital Assets for the Year Ended 31st March 2023

Capital and Finance leases

There are no finance leases as at 31st March 2023

Useful Life	Asset Description	Valuation to 31/03/2022 £	Depreciation at 31/03/2023 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2023 £
Land and Buildings						
Land acquired from constituent authorities -						
Nil	Carshalton UDC	22,220	0			22,220
Nil	Merton & Morden UDC	29,975	0			29,975
Nil	acquired from Merton & Morden UDC	18,621	0			18,621
40	Layout of new section	3,220	107			3,113
40	Superintendent's house & office	2,835	95			2,741
40	Waiting room and lavatories	22,131	166			21,965
40	Drawing room for works staff	153	5			148
40	Greenhouses	2,050	68			1,982
40	Chapel	25,344	302			25,042
40	Chapel heating	357	12			345
40	Layout of Roman Catholic section	645	22			624
25	Cemetery extension	1,128,533	70,540			1,057,993
40	Mess room	2,896	97			2,799
5	New Bearer Beams 2021-22	49,271	9,854			39,417
5	New Bearer Beams 2022-23	0			150,291	150,291
40	Boundary Wall, Layout, Fencing & Elect. Works	97,833	3,253			94,580
Total Land and Buildings		1,406,084	84,519.96	0	150,291	1,471,855.02
Vehicles, Plant and Equipment						
20	Cemetery Grounds Plant & Equipment	8,770	877			7,893
20	Sub Transformer	17,836	1,784			16,052
10	New Boilers	34,118	4,267			29,852
Total Vehicles, Plant and Equipment		60,723.67	6,927.11	0	0	53,796.57
Total Capital Assets		1,466,808	91,447.07	0	150,291	1,525,651.59

MRP (non Loan)		20,907
Loan Management Expense		70,540

Capital Assets for the Year Ended 31st March 2024

Capital and Finance leases

There are no finance leases as at 31st March 2024

Useful Life	Asset Description	Valuation to 31/03/2023 £	Depreciation at 31/03/2024 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2024 £
Land and Buildings						
	Land acquired from constituent authorities -					
Nil	Carshalton UDC	22,220	0			22,220
Nil	Merton & Morden UDC	29,975	0			29,975
Nil	acquired from Merton & Morden UDC	18,621	0			18,621
40	Layout of new section	3,113	107			3,005
40	Superintendent's house & office	2,741	95			2,646
40	Waiting room and lavatories	21,965	166			21,800
40	Drawing room for works staff	148	5			143
40	Greenhouses	1,982	68			1,913
40	Chapel	25,042	302			24,740
40	Chapel heating	345	12			333
40	Layout of Roman Catholic section	624	22			602
25	Cemetery extension	1,057,993	70,533			987,459
40	Mess room	2,799	97			2,703
5	New Bearer Beams 2021-22	39,417	9,854			29,563
5	New Bearer Beams 2022-23	150,291	30,058			120,233
5	New Bearer Beams 2023-24	0	0		170,430	170,430
40	Boundary Wally, Layout, Fencing & Elect. Works	94,580	3,261			91,319
Total Land and Buildings		1,471,855	114,579	0	170,430	1,527,706
Vehicles, Plant and Equipment						
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
Total Vehicles, Plant and Equipment		53,797	6,927	0	0	46,869
Total Capital Assets		1,525,652	121,506	0	170,430	1,574,575

MRP (non Loan)	50,973
Loan Management Expense	70,533

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
1997	348	198,678	204,958	(6,280)	40,000	152,658

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
		£	£	£	£	£
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

Merton Loan																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Interest	30,594	29,370	28,146	26,922	25,699.00	24,475	23,251.00	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,266.56	35,266.56	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
Total	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
Adjustment to 13/14	7,649																								
Adjusted Total	73,509																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

Sutton Loan																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Interest	30,594	29,370	28,146	26,922	25,699.00	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
Total	65,861	64,637	63,413	62,189	60,966	59,742	58,518	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491
Adjustment to 13/14	(7,649)																								
Adjusted Total	58,212																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

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

MSJCB Outturn 2022-23 Monitoring and Estimates for 2023/24

Description	Revised Budget 2022/23 (1)	Outturn 2022/23 (2)	Variance (3)	Original Budget 2023/24 (4)	Virement (5)	Revised Budget 2023/24 (6)
Member Allowances	4,720	4,790	70	5,040	0	5,040
Super Fund Revaluation Costs	5,000	38	(4,962)	250	0	250
Total Employees	9,720	4,828	(4,892)	5,290	0	5,290
Building Improvements/Maintenance	2,000	3,993	1,993	4,000	0	4,000
Gas	3,000	9,930	6,930	7,000	0	7,000
Electricity	3,000	3,007	7	11,000	0	11,000
NNDR	21,480	21,831	351	22,000	0	22,000
Use of Water	0	2,357	2,357	3,000	0	3,000
Contractor/Client Side Costs	237,160	238,002	842	240,240	0	240,240
Printing and Stationery	500	0	(500)	100	0	100
Purchase of Graves	0	0	0	0	0	0
Management and Administration	24,240	24,950	710	30,650	0	30,650
External Audit Fees	1,700	0	(1,700)	0	0	0
Consultants	1,000	3,160	2,160	1,000	5,000	6,000
Insurance Premiums	6,240	6,240	0	6,620	0	6,620
Internal Legal Hard Charge	2,000	0	(2,000)	5,000	0	5,000
Telephone - Call Charges	1,000	976	(24)	1,000	0	1,000
Interest Paid	39,160	39,160		36,710	0	36,710
Depreciation	91,020	91,447	427	124,360	(2,850)	121,510
Total Running Expenses	433,500	445,053	11,553	492,680	2,150	494,830
New Bearer Beams *	209,000	150,291	(58,709)	111,720	58,710	170,430
Replacement Bearer Beams	137,500	72,581	(64,919)	150,000	64,920	214,920
Toilet Block	100,000	0	(100,000)	110,000	0	110,000
Memorials	33,000	11,748	(21,252)	11,250	21,250	32,500
New Electric Piano for the Chapel	0	0	0	0	2,000	2,000
Front Railings and Entrance	0	0	0	0	28,000	28,000
Roads and Footpaths	27,500	27,918	418	27,000	0	27,000
Horticulture/Biodiversity Improvements	49,500	0	(49,500)	31,440	64,200	95,640
Total Special Projects*	556,500	262,537	(293,963)	441,410	239,080	680,490
Total Expenditure*	999,720	712,419	(287,301)	939,380	241,230	1,180,610
Rental Income	(43,900)	(43,849)	51	(43,840)	0	(43,840)
Interment Fees	(545,000)	(595,981)	(50,981)	(545,000)	0	(545,000)
Interest Income	(2,430)	(26,417)	(23,987)	(20,290)	13,530	(6,760)
Total Income	(591,330)	(666,246)	(74,916)	(609,130)	13,530	(595,600)
Transfer (to)/from Reserves*	408,390	46,172	(362,218)	330,250	254,760	585,010

Risks & Issues Register ~ Merton & Sutton Joint Cemeteries Board – June 2023

Appendix I

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
	MSJCB Merton & Sutton Joint Cemeteries Board Risk Register		MSJCB							
Page 34 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		4 01-Jun-2023	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.	01 Jun 2023
								9 20-Mar-2023		
								9 13-Feb-2023		
								9 21-Dec-2022		
John Bosley; Andrew Kauffman	MSJCB02a Delay in the delivery of the 2021/2022 Capital Programme of Works	Issue		The unknown nature of the current pandemic may have negative impacts on the ability of the programmed capital projects to be delivered in year. This is dependent on supplier resource availability and possible future Government, especially considering groundworks delivered during periods of past increases in positive cases.	The lack of installation of bearer beams has the potential to negatively impact available grave capacity. Replacement bearer beam programme can accommodate delay as long as memorial testing ensures H&S requirements. Road & pathway delays can be postponed if required.	SP		4 01-Jun-2023	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	01 Jun 2023
								4 20-Mar-2023		
								4 13-Feb-2023		
								4 21-Dec-2022		

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
John Bosley; Andrew Kauffman	MSJCB07a Poor operational service delivery	Risk	Poor service delivery achieved under contracting arrangements	The risk is that there will be a negative operational effect as a consequence of the externalisation of Merton and Sutton office administration, grounds maintenance and grave digging services.	Negative impact on service efficiency and quality leading to potential consequences in terms of reputation and lower income.	R		3 01-Jun-2023	Client-side monitor the performance of the contract and the level of complaints this includes regular operational and capital improvement meeting	01 Jun 2023
								3 20-Mar-2023		
								3 13-Feb-2023		
								3 21-Dec-2022		
John Bosley; Andrew Kauffman	MSJCB07c Failure of contracting-out arrangements	Risk	Withdrawal of the contractor from the contract	There is a risk that the contractor may withdraw from the contract and that Merton would need to re-provide the service.	Withdrawal from the contract either by design or through administration / liquidation will have an impact upon service provision during the interim changeover period whilst Merton re-provides the service.	R		6 01-Jun-2023	Control measures have improved contract monitoring and management of the service provider through regular meetings, service reporting and service planning along with weekly updates on contract performance using Traffic Light System so we have site of any issues.	01 Jun 2023
								6 20-Mar-2023		
								6 13-Feb-2023		
								6 21-Dec-2022		

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
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		12 01-Jun-2023 12 20-Mar-2023 12 13-Feb-2023 12 21-Dec-2022	Specialist Consultants engaged requesting a set aside from the Common Fund of £525k to cover estimated tax liability until VAT position confirmed. Final report is awaited – report to be circulated to Board Members when received – likely that outcome will need to be agreed with Section 151 officers from constituent authorities	01 Jun 2023

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 13 June 2023

Agenda Item:

Wards; Borough Wide Merton and Sutton Subject: Contractor Report

Lead officer: Dan Jones, Executive Director Environment, Civic Pride and Climate

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

Recommendations

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

1. Purpose of the Report and Executive Summary

1.1 This report to the Board reviews the activity from January 2023 to May 2023 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

Whilst burials and related tasks remained a priority during the period, a focus was maintained on uplifting the site aesthetics. Later in the period grass cutting became the main drive. Grass growth rates this year have been excessive but more machinery has been brought into the site to combat this and support from other sites deployed. It is anticipated that with the current arid conditions routine grass cutting protocols will be pack in place in the near future.

The last report detailed the following proposed initiatives –

- **The redevelopment of the entrance** – it is proposed that all metal work be repaired and repainted. All damaged brick work and bollards are to be repaired. The two lawn areas in front of the gates are to be renovated and regularly fertilised to allow the lawns to be striped in the spring and summer moths cleansing protocols. Contractors have been sourced and we are waiting a start date.
- **The redevelopment of the perimeter to the left of the main gates** – it is proposed that the initial 100 metres of trees and shrubs be removed, the railings repainted and a uniform yew hedge planted. This in tandem with the aforementioned works to the entrance will give the site a formal and traditional appearance. Contractors have been sourced and we are waiting a start date
- **Tree works** – a full site survey has been completed and all required remedial tree works scheduled. This will both improve the overall aesthetics of the site and safeguard against future damage. Works has now been scheduled to start in August 2023
- **Hard surfaces** – a close working relationship now exists between idverde and LBM in the progression of a programme of improvement. This will improve the appearance of the site and benefit the users of the site.
- **Waste bins** – these have now been installed. These are emptied each Thursday. The old bins are in the process of being removed.

There has been significant progression with these initiatives with the following work orders having been issued –

1. **MSJC Front Lawn:** Start now or wait Autumn / Winter 2023 due to irrigation requirements
2. **MSJC Tree Works:** Scheduled to start 1st week of august 2023 due to bird nesting season
3. **MSJC Yew Hedge:** This is planned for Autumn 2023
4. **MSJC Railings:** Autumn / Winter 2023 in line with grubbing out of the old cemetery perimeter

In addition 10 new 1100 litre litter bins have been installed on site and an emptying protocol agreed with Veolia.

Approval is to be sought to renovate the railings in front of the section of the perimeter to be planted with a new hedge. **The current project only relates to the front entrance railings and gates.** An indicative cost of circa £80K is envisaged

Approval is also to be sought this coming period to replace the broken piano in the chapel and replace it with a new electric piano. An indicative cost of circa £2K is envisaged

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 communities in both the borough and neighbouring boroughs. Burial schedules have been enhanced to offer greater flexibility in this regard.

The continued investment and support to increase the output and flexibility of the site team again demonstrates idverde's commitment to the MSJC.

2.2 Health and Safety Audit of Headstone Testing

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

Section M: This section has now been completed. No further issues regarding this area have been raised.

Section MU: This section has now been completed. No further issues regarding this area have been raised.

Section B: This section has now been completed. No further issues regarding this area have been raised.

Section FCR: This section has now been completed. No further issues regarding this area have been raised.

In addition to this testing full audits of keys sections were undertaken to ensure the correlation between grave location and records kept. Plot owners were advised of this process.

2.3 Cemetery Boundary Improvements

Please refer to client side report.

3. Burial numbers

3.1 See appendix 1 for Burial numbers.

4. Complaints and Compliments

1.1 Complaints of detailed

Number	Reason
1	Over flowing bins
2	Long grass in May

4.2 Summary of Compliment

Number	Reason
1	Empathetic and supportive staff
2	Understanding
3	Family of N29 very thankful for the bollards and restoration of their family memorial
4	Valued assistance
5	Support
6	Speed of response
7	Helpful staff
8	Flexibility
9	Empathetic and supportive staff
10	Support
11	Clarification regarding reinstatements
12	Empathetic and supportive staff

5 Income

5.1 See Appendix 2: income figures January 2023 to May 2023

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 2018 to May 2023
2. Income for December to May 2023 inclusive

Appendix 1

MSJCB Monthly Interments from 2018-2023

Month	2023	2022	2021	2020	2019	2018
January	19	25	31	20	25	22
February	17	22	25	17	14	27
March	26	27	29	25	13	25
April	17	20	30	47	13	23
May	22	31	20	31	27	21
June		20	24	17	18	17
July		19	14	26	13	15
August		27	21	24	19	25
September		25	27	21	17	21
October		28	25	21	19	22
November		22	22	11	12	21
December		14	27	20	13	17
TOTAL	101	280	295	280	203	256

Appendix 2

Merton & Sutton Joint Cemetery Income January to May 2023 inclusive

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

MERTON & SUTTON	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Income to date:
Purchase & Interments	£89,086	£56,973	£88,327	£57,415	£79,455	£371,256
Memorials permits	£1,997	£1,450	£3,994	£3,669	£4,446	£15,556
Transfer of ownership	£748	£400	£1,705	£839	£375	£4,067
Planting and Upkeep	£0	£225	£0	£16,868	£6,469	£23,562
TOTAL:	£91,831	£59,048	£94,026	£78,791	£90,745	£414,441

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Committee: Merton and Sutton Joint Cemetery Board

Date: February 2023

Wards: Borough Wide Merton and Sutton

Subject: Client Report

Subject:

Lead officer: Dan Jones Executive Director Environment Civic Pride and Climate

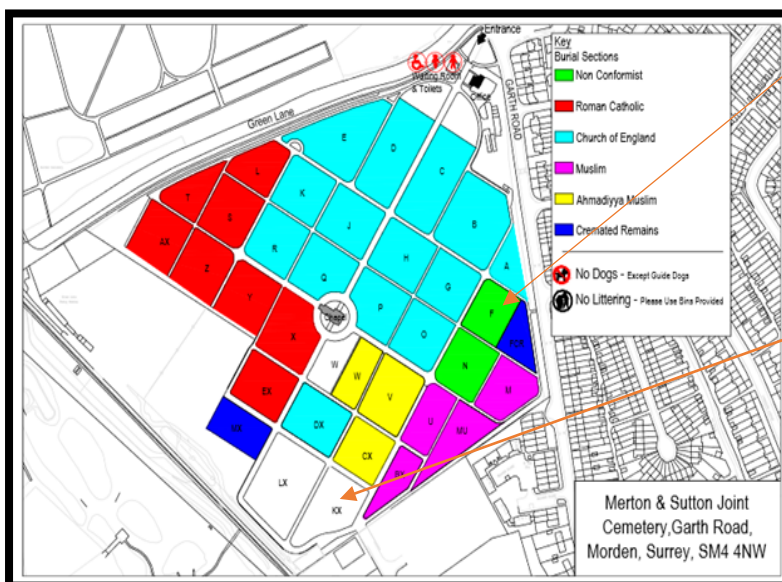
Contact officer: Andrew Kauffman Head of Parks Services

Recommendations:

A. That the Members review the information and note the content of the report

1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1. The report provides an update on business as usual cemeteries activities between March 2023 and June 2023 including special projects conducted via LBM Facilities Management Team as well as Operational management and maintenance via Service Providers at Idverde UK.
- 1.2. LBM Facilities Management and LBM Client side team continue to procure and programme the MSJC Special Projects work and during the above period have taken out to tender the Replacement Bearer Beams in Section F and Section KX with works set to commence on both sections in July 2023.



Replacement Bearer Beams

Section F

Code: 00001517

Value: £26,000.00

Successful Contractor: Mckeown's

Proposed Start Date: July 2023

Replacement Bearer Beams

Section KX

Code: 00001517

Value: £26,100.00

Successful Contractor: Mckeown's

Proposed Start Date: July 2023

- 1.3. Under the terms of continued Memorial Safety Testing Procedure Idverde UK have 7no memorials in Section MU where IdverdeUK have been unable to trace the family and working with Peace Memorials are working to make these graves compliant which will be completed during the 2023-24 Special Projects.
- 1.4. LBM Facilities Management Team are currently preparing tenders for Vehicle Road and Pedestrian Footpath surfacing works for the 2023-24 period as we seek to improve the existing path infrastructure within the cemetery based on priorities.
- 1.5. In line with Board approval at the February 2023 Board Meeting, Idverde UK have commenced the phasing out of old style cemetery bins and replacing with Euro-bins currently used at London Rd and Gap Rd cemetery.



Black Euro-bins at MSJC

2 DETAILS

2.1. Managing the Service

- 2.1.1 Full business as usual operations are now conducted by service providers from IdverdeUK at MSJC
- 2.1.2 The governance of the service continues to be supported through regular monthly as well as higher level senior management contract meetings.
- 2.1.3 In May 2023 a new cemeteries supervisor took over at MSJC. Mike Eagan who previously managed the cemeteries supervision at Brandon Hill Cemetery in Sutton has taken over from Mark Waldron.
- 2.1.4 Weekly burial capacity updates by service provider continued to be received by Client teams to ensure suitable forward planning arrangements are made via special works projects to ensure we have suitable landing beam capacity at MSJC.
- 2.1.5 Scheduled works continue to be delivered in the cemetery including grass cutting, hedge maintenance, planting and topping up grave after burials. It has been noted that contractors did struggle with initial cutting due to wet

weather early in the season but a robust catch up program is currently in place to catch up with extra resources deployed by IdverdeUK.



Grass swaths cut on main access paths and around features

2.1.6 Linked to the impact of Storm Eunice in Feb 2022 Council Tree Inspectors have commissioned a full survey of the trees within MSJC and priority works were completed in winter works period October 2022-March 2023. A program of proactive tree planting will progress October 2023 - March 2024 in line with the councils stretch target to enhance the tree canopy cover in Merton.

2.1.7 Please refer to Idverde UK Contractor Report **Section 2** for full Grounds Maintenance Update for the period

2.2. Merton and Sutton Joint Cemetery Special Projects

2.2.1 After a strong special projects delivery in 2022/23. The council parks and facilities management team have been working hard to commission schemes for 2023/2024

Project	Commissioning	Commencement
Replacement of existing bins and replace with EuroBins	Agency agreement with councils Grounds Maintenance term contractors Idverde UK	Commenced on site
Replacement Bearer Beams F/KX	Tender awarded	July 2023 onwards
New Bearer Beams	Tender in progress	TBC
Road and Footpath Improvements	Agency agreement with councils Highways term Contractor FM Conway	TBC
Memorial Safety Testing	Tender awarded	July 2023

Horticulture & Biodiversity Projects	Agency agreement with councils Grounds Maintenance term contractors Idverde UK	See contractor report section 2.1 for update on commencement
Cemetery Welfare and Toilet	Awaiting priced proposals	TBC

2.2.2 The working relationship between LBM client side team, Facilities Management and IdverdeUK has strengthened during the period and ensures the MSJC Cemeteries management and maintenance operations and special projects all ensures the cemetery is able to provide a strong service to burial providers from mixed faith groups while maintaining a high standard of horticulture for families visiting loved ones at the cemetery.

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.

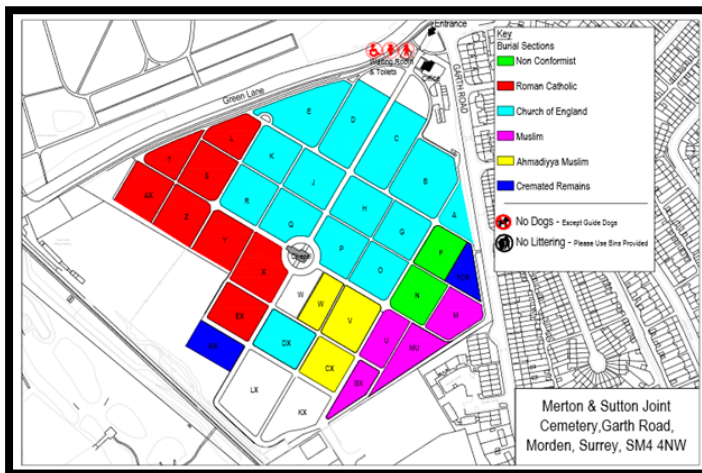


Figure 1 - Merton and Sutton Joint Cemetery (Section Ma

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 Idverde UK are currently working with Peace Memorials on solutions to secure the remaining 7no Bespoke Memorials that remain on Section MU memorials are currently laying downing this section. As soon as the itemised cost for each memorial is received these works will be actioned in 2023-24 Financial year. Unfortunately no contact has been made with owners of each of these graves so MSJC Board will need to fit the bill for these 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. See Section 2.2 for the 2023-24 Special Projects update

6 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS

- 6.1. See Abstract of Accounts Report

7 LEGAL AND STATUTORY IMPLICATIONS

- 7.1. 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
