

Merton Council

Merton and Sutton Joint Cemetery Board Agenda

Membership

Councillors:

Councillor Paul Cole
Agatha Mary Akyigyina OBE
Sheri-Ann Bhim
James Williscroft
Hina Bokhari
Michael Paterson
Councillor Rob Beck
Councillor Sam Cumber

Co-opted members:

Substitute Members:

Councillor Cumar Sahathevan

Date: Tuesday 27 February 2024

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

27 February 2024

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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

3 JULY 2023

(4.00 pm - 4.46 pm)

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

ALSO PRESENT Zoe Church (Head of Business Planning), Andrew Kauffman (Head of Parks Services), Mark Robinson (idverde), Ijaz Chuttun (Accounts), Richard Seedhouse (Democratic Services)

1 ELECTION OF CHAIR AND VICE CHAIR (Agenda Item 1)

The Board appointed Councillor Caroline Charles as Chair, and Councillor Paul Cole as Deputy.

2 APOLOGIES FOR ABSENCE (Agenda Item 2)

There were no apologies for absence.

3 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 3)

There were no declarations of pecuniary interest.

4 MINUTES OF THE PREVIOUS MEETINGS (Agenda Item 4)

RESOLVED: That the minutes of the meetings held on 21 February 2023 and 13 June 2023 were agreed as an accurate record.

5 ANNUAL GOVERNANCE STATEMENT (Agenda Item 5)

The Board Treasurer introduced the report, noting that the Governance Framework had been deemed fit for purpose by the Head of Audit.

It was RESOLVED that the Board noted and agreed the Annual Governance Statement.

6 ABSTRACT OF ACCOUNTS 2022/23 (Agenda Item 6)

The Deputy Treasurer introduced the report, noting that running expenses had been slightly over the estimate for the year and some project expenses had been forwarded into the next year (23/24).

In response to questions it was confirmed that:

Rates of interest were detailed in appendix G

The 2 year extension on the contract allows to align with the upcoming waste programme contract, future contract extensions will take into account longer term plans

It was RESOLVED that the Board noted and commented according to the recommendations.

7 CONTRACTOR REPORT (Agenda Item 7)

The report was introduced by the idverde representative, drawing attention to completed and scheduled works. The railings had been completed, work on the toilet block was ongoing, hedgework was scheduled to commence in late July/early August and the front lawn was scheduled for work in the Autumn.

In response to questions it was confirmed that there had been some complaints about the length of grass, a new site supervisor and implementation plan had been introduced within the last few months and all sections were now caught up. There is some long grass remaining to encourage biodiversity. There had been a complaint relating to cutting between graves and that had now been resolved.

It was RESOLVED that the Board noted and commented on the report.

8 CLIENT REPORT (Agenda Item 8)

The Head of Parks Services introduced the report, noting in particular that the replacement bearer beams work had commenced and replacement bins were now in place. New projects were expected to start in August/September, there was ongoing work to improve the front grass area, painting railings and hedgerow replacement to begin later this year.

The toilet block and waiting room proposal would share with the Board after the meeting for feedback ahead of the next meeting.

It was RESOLVED that the Board noted and commented on the report.

Committee: Merton and Sutton Joint Cemetery Board

Date: February 2024

Wards: Borough Wide Merton and Sutton

Subject: Client Report

Subject:

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

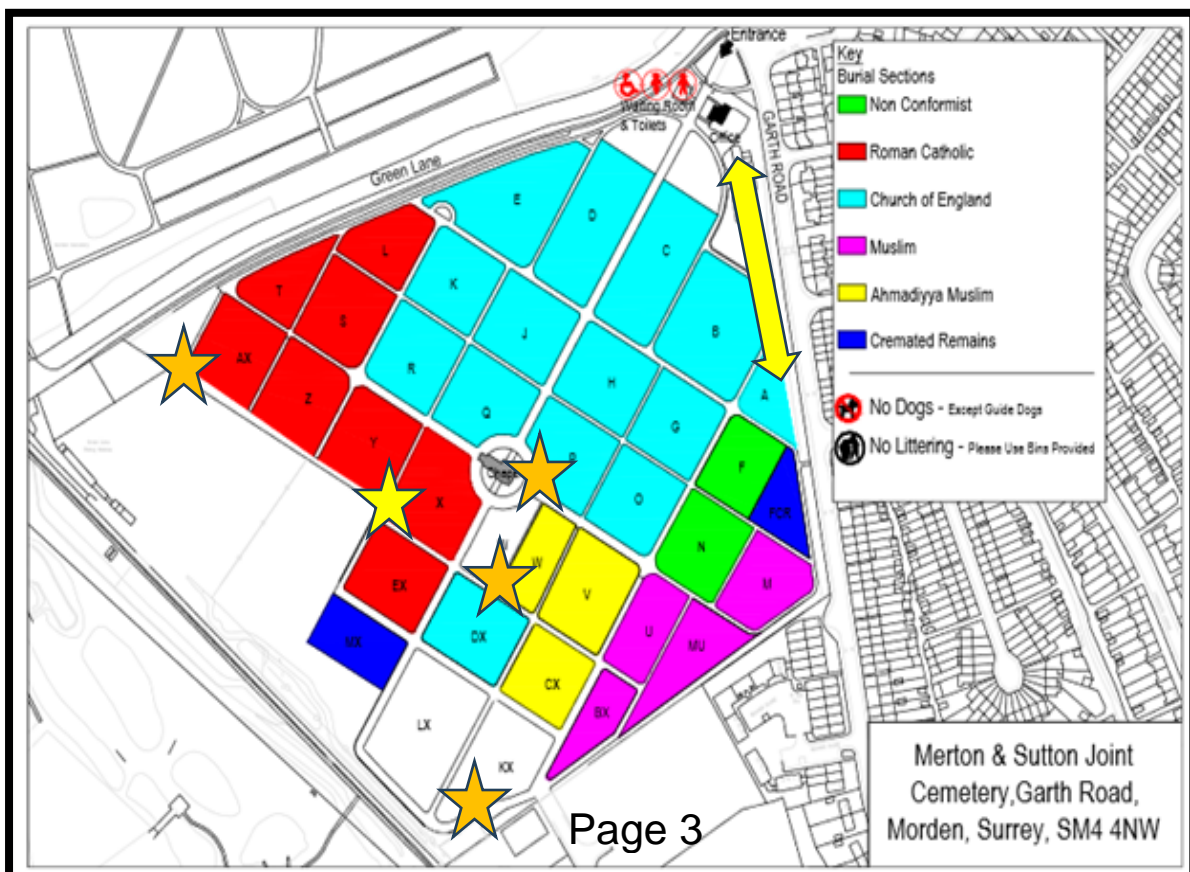
Contact officer: Andrew Kauffman Head of Parks Services




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 June 2023 and January 2024 including operational activities and delivery of special projects conducted via LBM Facilities Management Team or council service contractors Idverde UK.
- 1.2. LBM Facilities Management and LBM Client side team continue to procure and programme the MSJC Special Projects including Cemetery Path Infrastructure and Memorial Bearer Beams throughout the cemetery to ensure we provide a sustainable number of beams on each of the main sections within the MSJC based on burial data trends that are reviewed by IdverdeUK and reported to the council at our Monthly Operational and Management Meetings.



LOCATION	PROJECT
	<p style="text-align: center;"><u>New Bearer Beams</u></p> <p><u>Section AX / F / W / KX</u></p> <p>Code: 00001516 - New Bearer Beams Value: £121,440.00 Successful Contractor: Moys / Mckeown's All works now complete</p>
	<p><u>Replacement Bearer Beams</u></p> <p><u>Section X</u></p> <p>Code: 00001516 - New Bearer Beams Value: £132,000.00 Successful Contractor: Moy's ALL WORKS NOW COMPLETE</p>
	<p><u>Section C to Section A</u></p> <p>Code: 00001593 - Roads and Footpaths Value: £36,000.00 Successful Contractor: Moy's All works now complete.</p>

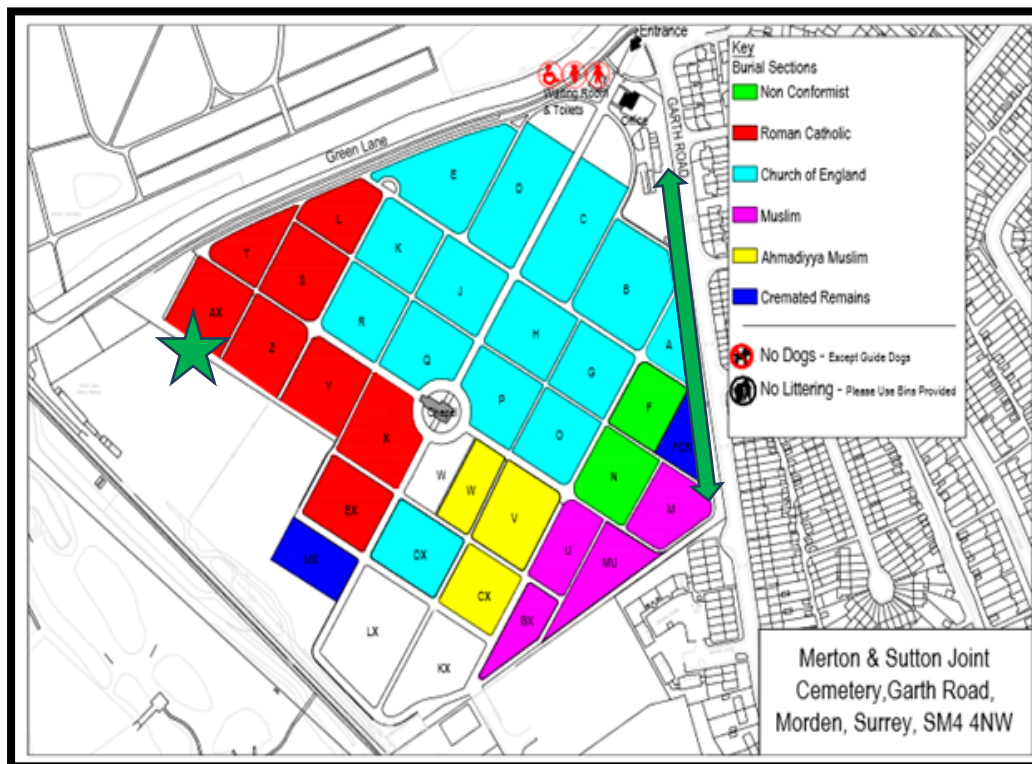




NEW MEMORIAL LANDING BEAMS



PATH WORKS SECTION C TO SECTION A NEW BEAMS SECTION AX

1.3. LBM Client side team and GM Service Contractor at Idverde UK and LBM have progressed a number of **Special Horticultural Projects** during the period **June 2023 and January 2024** in line with board approval being granted for these projects in June 2023.



LOCATION	PROJECT
	<p><u>New Perimeter Hedgerow</u> Section: Garth Road Perimeter Code: 00001763 - Horticultural / Biodiversity Improvements Value: £31,440.00 Successful Contractor: IdverdeUK All works now complete on site Defect liability watering will commence from April 2024 and irrigation system will be implemented before this time</p>
	<p><u>Emergency Health and Safety Tree Works</u> Section: AX Perimeter Storm Henk Response Storm Henk: Clearing fallen and damaged trees for public safety Merton Council Newsroom</p>



Yew Hedge Garth Road perimeter / Railings Garth Road Entrance / Storm Henk Tree Works

- 1.4. Under the terms of continued Memorial Safety Testing Procedure Idverde UK have completed Section M / MU / B / FCR.
- 1.5. In line with Board approval at the February 2023 Board Meeting, Idverde UK have now completed all the bases for the new Euro-Bins on site at MSJC and are being emptied weekly on a Thursday. Visitors to MSJC are now used to the bins and frequency of emptying and early concerns raised to cemetery staff now seems to have been dispelled and is reducing the impact of unsightly old memorials left beside the previous bins and has improved the site aesthetic.



Black Euro-bins replace old bin stock at MSJC emptied weekly on Thursday by Veolia

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 Operational and Management meetings which allows issues to be raised and associated Action Logs from the meetings are used to ensure jobs are assigned to relevant staff, resolved and actions closed.
- 2.1.3 In May 2023 a new cemeteries supervisor took over at MSJC, they previously managed the cemeteries supervision at Brandon Hill Cemetery in Sutton has taken over from previous supervisor and during the reporting period he has retired from IdverdeUK after 36 years at the MSJC
- 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 MSJC cemetery during the period including grass cutting and back up works.
- 2.1.6 It should be noted during the period that the engagement of a Funeral Services delivery contactor has been formally engaged by IdverdeUK at MSJC supporting bespoke Grave Digging Services to support the in-house team during high demand. This partnership which was shown during Industrial Strike Action held in October 2023 when grave digging services were not affected by Industrial Action.



Grass swathes cut on main access paths, new feature bed, bespoke grave diggers Section MU

- 2.1.7 Linked to the impact of Storm Eunice in Feb 2022 . Council Tree Inspectors carried out a full survey of the trees within MSJC and priority works were completed in winter works period October 2022-March 2023. All this paid dividends when Storm Henk hit Merton on 2nd January and the impact was limited to 2 trees that boroughs term contractors Barkland Tree Specialist dealt with the same week in Sections AX and A
- 2.1.8 Please refer to Idverde UK Contractor Report **Section 2 Details** for full Grounds Maintenance Update for the period

2.2. **Memorial Safety Testing Programme**

2.3. Please refer to Idverde Contractor Report **Section 2.2 Health and Safety Audit of Headstone Testing** for full details on testing complete during this period.

2.3.1 Idverde UK continue to liaise with specialist monumental masons to expedite the process of memorial testing at the MSJC to support local operations teams.

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 1.2 for the 2023-24 Special Projects Update

6 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS

6.1. Please see the Budget Monitoring 2023/24 and Revenue Estimates 2024/25 Report elsewhere on this agenda

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.

- 8.4. See Section 4.1 – 4.2 of Contractor Side Report showing Complaints and Compliments received during the period

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. Please note Appendix 1 Board Members Briefing Note Public Waiting Room and Welfare Facility Upgrade MSJC Health and Safety Priced Improvement for consideration
- 11.2. Please note Appendix 2 Board Members Briefing Note Boundary Wall and Fence Line Risk Assessment Priced Improvement for consideration

12 BACKGROUND PAPERS

- 12.1. None

END OF REPORT

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BRIEFING NOTE

To:	MSJC Chair and Board Members
Cc:	Zoe Church
Subject:	MSJC Garth Road Perimeter Boundary Fence Line Piers and Wall Line Capital Upgrade Works.
Date:	27/02/2024

MSJC Public Welfare and Waiting Room Upgrade Project



INTRODUCTION

The current welfare and waiting room facilities at the MSJC are tired, thermally inefficient and require modernisation and refurbishment.

The building is structurally sound and the roof fit for purpose.

This report details the intended refurbishment and the associated costs.

At the board meeting this report will be accompanied by a presentation with mood boards so that the intended refurbishment can be visualised.

BUILDING EXTERIOR

The current building mirrors the Lodge in its style and general appearance. It is imperative this is kept. The replacement windows, whilst double glazed and constructed of UPVC will replicate the current Georgian design of the present windows and will visually look as to be made of wood.

- External wood work is to be sanded back and varnished in natural light finish.
- The floodlight is to be replaced with a period replica with a copper effect finish.
- All metal and brickwork is to remain untouched

MAIN ROOM

It is proposed that all benching be carefully removed and all exposed wiring and fuse cupboards be boxed in.

All walls are to be dry lined and thermally insulated. All walls be plastered and painted in a neutral colour. It is proposed this be Gardenia.

The concrete ceiling is to be supported by a bespoke fitted heavy timber frame and a false ceiling created which again will be insulated and dry lined. This will accommodate sunken spotlights.

All wood work, including doors, benches and flooring is to be sanded and varnished again in a natural light finish.

An L shaped counter to the right of the fire place is to be constructed in a manner that mirror the design of the internal doors. Behind this will be shelving, a sink and power sockets to facilitate a small café venture.

To facilitate this an electric boiler which will feed hot water to the entire building is to be installed.

In addition smoke detectors and a new fuse board are to be installed to ensure compliance and H&S standards are adhered to

All benches with the exception to the area above will be reinstalled. The café owner will need to source the appropriate furniture for this room.

The outcome will be a crisp, thermally efficient, bright and light modern facility but with an emphasis on its original features.

The technical specification for this element is as follows -

- Sand and stain parquet
- Boxing in for electricals
- Remove left/right side bench;
- Sanddown left hand side bench and re-varnish;Floor protection;
- Frame out/Ceiling/Insulate /Plasterboard/Plaster; Plasterboard insulation for walls;
- L-shaped food/beverage counter;
- Clean fireplace;
- Windows;
- Electrical;
- Strip/repaint double front doors;
- Interior re-decoration.

MENS TOILETS

Again this is an area with potentially highly attractive original features. To this end the urinals and floor are to be retained but cleaned to an industrial high standard. All grouting, pointing and metal work is to be replaced. The latter will be period correct in chrome.

All wall tiling are to be removed, cabling and pipework chased and the appropriate retiled with white period correct brick ceramic tiles.

A false ceiling is to be created to mask any pipework and to house discreet spotlighting.

Existing wood work is to be sanded and painted in white.

The toilets and sink are to be replaced with period correct white porcelain units with chrome metalwork. The sink will have hot and cold running water. Electric heaters are to be installed to maintain a comfortable ambient temperature when required.

The area will again have a sharp but classical appearance but importantly will be warm, easy to maintain and welcoming

The technical specification for this element is as follows -

- Floor protection;
- Electrics & plumbing;
- Frame ceilings/ insulate/plasterboard/plaster ceilings; Decorating; Plastering;
- Removal of tiles;
- Professional cleaning of urinals;
- Windows x 4;
- Re-paint 2 cubical doors.

WOMENS TOILETS

As with the men's toilets, this is an area with potentially highly attractive original features. To this end the floor is to be retained but cleaned to an industrial high standard. All grouting, pointing and metal work is to be replaced. The latter will be period correct chrome.

All tiling is to be removed, cabling and pipework chased and the appropriate retiled with white period correct brick ceramic tiles.

A false ceiling is to be created to mask any pipework and to house discreet spotlighting.

Existing wood work is to be sanded and painted in white.

The toilets and sink are to be replaced with period correct white porcelain units with chrome metalwork. The sink will have hot and cold running water. Electric heaters are to be installed to maintain a comfortable ambient temperature when required.

The area will again have a sharp but classical appearance but importantly will be warm, easy to maintain and welcoming

The technical specification for this element is as follows –

- Floor protection;
- Electrics & plumbing;
- Frame ceilings/ insulate/plasterboard/plaster ceilings; Decorating; Plastering;
- Removal of tiles;
- Professional cleaning of urinals;
- Windows x 4;
- Re-paint 2 cubical doors.

DISABLED TOILET

Again the intention is to maintain attractive original features. To this end the floor is to be retained but cleaned to an industrial high standard. All grouting, pointing and metal work is to be replaced. The latter will be period correct chrome.

All tiling is to be removed, cabling and pipework chased and the appropriate retiled with white period correct brick ceramic tiles.

A false ceiling is to be created to mask any pipework and to house discreet spotlighting.

Existing wood work is to be sanded and painted in white.

The toilets and sink are to be replaced with period correct white porcelain units with chrome metalwork. The sink will have hot and cold running water. Electric heaters are to be installed to maintain a comfortable ambient temperature when required. The interior walls are to be extended to enhance the facility

The area will again have a sharp but classical appearance but importantly will be warm, easy to maintain and welcoming

The technical specification for this element is as follows –

- Extend walls in disabled toilet;
- Plastering;
- Electrics & plumbing;
- Tiling.

COSTINGS

Ultimately if this proposal is accepted the functionality, appearance and upkeep of the whole facility will be taken to another level. The building will be brought to life and will become both an attractive and welcomed facility for use by site visitors. The cost below is inclusive of all materials, labour, third party costs and any waste removal costs.

It is recommended that the roof be inspected in 5 years, the cost of which is also included in the following

Total Project costs **£98,460. Plus VAT**

BRIEFING NOTE

To:	MSJC Chair and Board Members
Cc:	Zoe Church
Subject:	MSJC Garth Road Perimeter Boundary Fence Line Piers and Wall Line Capital Upgrade Works.
Date:	27/02/2024

MSJC Garth Road Perimeter Fence and Brick Pier Condition Survey

Following recent discussions after the boundary landscaping project progressed along the MSJC Garth Road perimeter in November 2023 ahead of the planting of NEW English Yew Hedgerow running the length of Garth Road perimeter it was noted the predominant self-set trees along the boundary had significantly impacted the cemetery wall line.

After a structural engineer had visited the site and indicated the boundary brick piers and railings had been significantly undermined. Three select listed contractors were approached and asked to price 2 Options for councils consideration.

Option 1: Remove existing railings from the integrated brick piers and boundary wall, sympathetically re-build piers and wall line, shot blast, re-galvanise, and powder coat existing fencing black with gold finials individually painted

Option 2: Remove existing railings and sell the materials for scrap, repair the existing piers and damaged wall-line, supply and fit newly fabricated railings using the existing railings as patterns to get a close match.

These 2 options were based upon both Financial and Health and Safety Factors, but in all cases the select listed contractors returned Option 1 as economically un-viable.

As such the quotations received were with regard to the repair of the brickwork, replacement of coping stones and railings. These were reviewed and the quotation received from Steve McKeown selected.

This selection was based upon Steve McKeown track record for borough works, standard of work at the MSJC and understanding of the required outcome for this project.

In summary the scope is the repair of brick work and replacement of coping stones and railings to the full perimeter of the cemetery along Garth Road



MSJC Garth Road railings integrated into the existing brick piers and perimeter wall line

REPAIRS TO WALL

To carefully remove all of the existing railings and copings.
Repair/rebuild and repoint where necessary both sides of the boundary wall.
Supply and lay all new copings to the entire length of wall.
Supply and lay brick on edge to the rear of the existing piers.

NEW RAILINGS

To supply and fit 280M of new railings to the entire length of the wall 1400MM tall.
The new posts will be 80MM X 80MM RHS cranked over the wall and cemented in cemetery side of the wall.
Each post will be placed at 2.20M centres and have a urn finial.
The new railings will have 20MM X 20MM verticals with rail head finials and 50MM X 10MM horizontals.
All metal supplied galvanised and powder coated black RAL9005.
The old materials will all be removed and any disturbed areas made good leaving all areas clean and tidy.

The total charge for these works will be **£134,800 plus VAT**

We will ask the Board to consider the above and seek the boards approval to progress the works based on the above elements outlined.

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 31 January 2024

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/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 June 2023 to December 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

There were several key initiatives this period aimed at improving service delivery and infrastructure quality –

1. **Management structure.** 2023 saw the introduction of a new SLWP Cemeteries Supervisor. This role is totally mobile and as such allows the supervisor to work closely with the MSJC team to offer support, guidance and detailed instruction. The benefits of this are already becoming evident.

2. **Increased capacity and strength of delivery.** To ensure continuity and increase funeral capacity, a nationally recognised funeral services delivery contractor has formally been engaged on this site. The company provides bespoke grave digging services to support the in house team. This will be critical in increasing both capacity and flexibility in relation to short notice burials.

3. **Integrated H&S.** Staff welfare facilities and operational buildings used are now routinely inspected to ensure compliance. These inspections align with those undertaken by LBM.

4. **Infrastructure impacting the visitor experience.** This remains a key focus. As such discussions are in place regarding improving the road and path network and constructing new bearer beams. The project to replace the final 4 beams on section X is due to start in March. This will involve removing the memorials, installing new beams and re fixing to the new beam.

An update regarding the welfare facilities is contained in this report.

5. **User compliance.** To improve the aesthetics of the site a drive has begun to ensure compliance regarding the decoration of plots is adhered to. Where appropriate, plot owners have been written to prior to the necessary corrective steps being taken. This programme will massively improve the appearance of plot areas and produce a uniformity across the site

6. **Tree Survey.** A tree survey identified 30 OPM nests which have been addressed and removed. Site tree management remains a high priority on the site.

7. **Industrial Action.** Industrial action was taken by some staff during this period. As a result of careful planning, mutually agreed contingency plans, site staff loyalty and the deployment of a sub-contractor, service delivery remained totally unaffected both on operational and customer service levels

The last report detailed the following proposed initiatives –

- **The redevelopment of the entrance** – all metal work has now been repaired and repainted. All damaged brick work and bollards have been 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 months
- **The redevelopment of the perimeter to the left of the main gates** – the initial 175 metres of trees and shrubs have been removed, and a uniform yew hedge planted. This in tandem with the aforementioned works to the entrance and will give the site a formal and traditional appearance. Unfortunately several contractors have confirmed that the 400 metres existing railings and coping stones represent an H&S issue, being both heavily corroded and unstable. It is thus proposed that all brickwork be repaired, coping stones either reset or replaced and new replica railings installed
- **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 started 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.

Approval is to be sought this coming period to replace the broken organ 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.

It is proposed to expedite the process of testing, a contractor all be deployed to support the local team.

2.3 Cemetery Boundary Improvements

Please refer to client side report for full costings

2.4 Cemetery Welfare facilities Improvements

Several contractors have been invited to inspect the current building and offer quotations for the following –

- Total refurbishment of all toilet facilities
- Installation of an electric boiler
- Refurbishment of all floors
- Redecorating of all areas and tile replacement where appropriate
- Stabilisation and support to the internal concrete ceilings
- Dry lining of all walls in the waiting room/café
- Restoration and preservation of all original features
- Upgraded heating and hot water supply
- Creation of a café counter and shelving with appropriate utilities
- Replacement windows replicating the existing but having high thermal qualities and a wooden appearance in the current Georgian theme

In summary the old building will be brought back to life with modern utilities and thermal qualities but the original features and ambience will be maintained.

During this process the roof was inspected and the current felting deemed fit for purpose with a life expectancy of circa 8 – 10 years.

Please refer to client side report for full costings

- 2.5** Retirement – Cemetery Supervisor After 46 years with LBM and 36 years at the MSJC, he wants to focus on his family, love of cars and to actually use his camper vans! Thankfully the MSJC is not losing him all together as he will be working with his colleagues at all 5 cemeteries during the summer months over the next three years. This will be a huge benefit to the team and for him to both keep his hand in but also enjoy retirement.

3. Burial numbers

- 3.1 See appendix 1 for Burial numbers.

4. Complaints and Compliments

- 4.1 Summary of Complaints

Number	Reason
1	Over flowing bins
1	Removal of non-compliant decoration

- 4.2 Summary of Compliments

Number	Reason
1	Empathetic and supportive staff
2	Understanding and sympathy
3	Assistance with grave location
4	Patient assistance
5	Accompaniment on site
6	Detail of response
7	Helpful staff
8	Empathetic and supportive staff
9	Empathetic and supportive staff
10	Empathetic and supportive staff
11	Clarification regarding reinstatements

12	Empathetic and supportive staff
13	Clarity
14	Patience and dedication

5 Income

5.1 See Appendix 2: income figures June 2023 to December 2023

5.2 Excess Revenue Share - The principles of calculating this metric have been in deliberation for some time. Idverde have offered the Board an immediate credit of £503K as the full and final expectation for the period 2018 to 2022 as shown in the table below:-

Year 2	2018-19	MSJC Excess Rev share	£ 115,000
Year 3	2019-20	MSJC Excess Rev share	£ 88,000
Year 4	2020-21	MSJC Excess Rev share	£ 150,000*
Year 5	2021-22	MSJC Excess Rev share	£ 150,000*

* A ceiling of £150k to excess income per annum would then be applied in subsequent financial years

6. Consultation undertaken or proposed

6.1 None for the purposes of this report.

7. Timetable

7.1 None for the purposes of this report.

8. Financial, resource and property implications

8.1 Income and Interment information are contained in appendices 1 and 2 to this report.

8.2 The excess income due to MSJC for the period 2018 to 2023 detailed in paragraph 5.2 remains outstanding and requires resolution. Additional analysis needs to be undertaken by officers prior to further progression. The proposal will reduce the excess income due to MSJC over the period of the contract. Future recommendation(s) to the Board will need to consider legal advice and guidance from the Section 151 officers for both Merton and Sutton (as the cemetery is a precepting authority to both boroughs).

9. Legal and statutory implications

9.1 None for the purposes of this report – this excludes any advice on the excess income offer for which legal advice has yet to be obtained.

10. Human rights, equalities and community cohesion implications

10.1 None for the purposes of this report.

11. Risk management and health and safety implications

11.1 Considered within the Client Side Report.

12. Appendices

1. Burial numbers for January 2018 to December 2023
2. Income for June to December 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	20	24	17	18	17
July	18	19	14	26	13	15
August	17	27	21	24	19	25
September	24	25	27	21	17	21
October	18	28	25	21	19	22
November	27	22	22	11	12	21
December	15	14	27	20	13	17
TOTAL	240	280	295	280	203	256

Appendix 2

Merton & Sutton Joint Cemetery Income June to December 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

Type of Income	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Purchase, Interments and Grave Lease Extensions	103,353.00	45,455.00	61,275.00	83,071.00	79,500.00	96,320.00	60,105.00	529,079.00
Memorials permits	3,803.00	4,182.00	2,606.00	1,654.00	4,646.00	2,806.00	3,382.00	23,079.00
Transfer of ownership	250.00	1,750.00	(1,075.00)	625.00	375.00	485.00	300.00	2,710.00
Planting and Upkeep	675.00	3,237.00	0.00	0.00	0.00	0.00	0.00	3,912.00
Total	108,081.00	54,624.00	62,806.00	85,350.00	84,521.00	99,611.00	63,787.00	558,780.00

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Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 27 February 2024

Agenda Item:

Wards; Borough Wide Merton and Sutton

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

Lead Officer: Zoe Church

Recommendations:

1. That the current budgetary position for 2023/24 based on the end of January 2024 shown in Columns 1 to 5 of Appendix A be noted.
2. That Member choose whether they wish to adopt 2 or 3 meetings per annum and approve Revenue Estimates for 2024/25 shown in Column 6 or 7 of Appendix A as appropriate.
3. That the precepts for the financial year ended 31 March 2025 be set at zero.
4. That the Board approves a price increase of 5% on Fees and Charges from 1 April 2024 as detailed in Appendix H1
5. That the Board review and approve the Risk Management Strategy and Risk & Issues Register (as at February 2024) attached as Appendix I including:–
 - a the removal of MSJCB02a Delay in the Delivery of 2021/22 Capital Programme of Works.
 - b The addition of MSJCB09 MSJC Excess Income

1. Purpose of the Report and Executive Summary

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

2. Details

2.1 Estimates

- 2.1.1 The Board's 2023/24 Budgetary Monitoring is attached at Appendix A (columns 1 to 5). The draft Revenue Estimates for 2024/25 are attached as Appendix A (columns 6 & 7). All estimates are at outturn prices.

Supplementary details are contained within appendices:

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

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

2.1.2 Estimates have been compiled utilising the best information available at the time of despatch, where appropriate inflation of 4% has been added to salary related budgets and 3% to other budgets. A budget update will be provided at the June meeting of the board. Estimates exclude VAT, specialist officers in Merton are currently considering the best way to progress.

2.2 Income

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

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

2.4 Salaries

2.4.1 Salaries to the Board's part time Chief Officers, i.e. Clerk and the Treasurer are increased annually in line with negotiated and announced Joint Negotiating Committee (JNC) awards in accordance with the Board policy, approved on 8th March 1972 (Min. 48/3/72).

2.4.2 The Board meeting of 24th April 1989 resolved that subject to there being no legal impediment, future salary awards for the Board's part time officers be implemented from 1 April each year so as to coincide with the Board's financial year. Allowance of 4% pay award has been built into salary estimates for 2024/25.

2.5 Loan Repayments

2.5.1 Appendix D sets out the interest and principle repayments incurred from the £1.763 million loan for various works. It is assumed that the loan will be over 25 years (the anticipated life of the extension) at a rate of 3.47% (rate as at June 2013). The Appendix highlights that the board will be in Year 12 of the repayment schedule in 2024/25. The repayment commitment within this schedule has been fed into the estimates in Appendix A.

2.6 Special Projects

2.6.1 Good progress is being made on delivery of the special projects during 2023/24, additional detail on this is provided as part of the Client and Contractor's reports.

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

Projects	£	Description
New Bearer Beams	121,440	Five Beams in Section KX and One Beam in Section AX
Replacement Bearer Beams	132,000	Three Beams in Section X
Toilet Block	110,000	Includes 10% Contingency
Roads and Footpaths	36,000	Ongoing Programme
New Electric Piano for Chapel	2,000	Awaiting the results of an acoustic survey to ensure the correct piano is purchased for the Chapel slipped from 2023-24
Front Railings and Entrance	134,800	Wall Repairs and New railings
Total Special Projects	536,240	

2.7 Third Meeting of the Board each financial year

2.7.1 A Member of the Board has requested that a third meeting of the board is established each financial year in November (this will allow 6 months of the financial year financial information to be presented). Columns 6 and 7 of Appendix A provide two sets of estimates column 6 shows the estimates with two meetings and column 7 shows the estimates with three meetings. It is estimated that it will cost an additional £12,840 to hold an additional meeting annually. The Board is asked to decide whether they wish to meet two or three times a year and approve the estimates accordingly.

3. Common Fund Balances

3.1 The balance on the Common Fund brought forward into 2022/2023 is £1,621,114. This balance is underpinned by a least £0.55 million excess income due on the Idverde contract 2018-19 to 2021-2. Appendix A shows the impact estimated operating activity and the special project programme is forecast to have on the fund.

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

4. Consultation undertaken or proposed

4.1 None for the purposes of this report.

5. Timetable

5.1 None for the purposes of this report.

6. Financial, resource and property implications

6.1 As contained in the body of the report

7. Legal and statutory implications

7.1 The board have the authority under the general provisions in the constitution to carry out the recommendations set out in this report.

8. Human rights, equalities and community cohesion implications

8.1 None for the purposes of this report.

9. Risk management and health and safety implications

9.1 Attached as Appendix I is the updated Risk Strategy and updated risk register for review and approval by the Board. The Board is asked to review and approve the Risk Management Policy and Strategy for the financial year 2024-25 and review the updated risks and issues register including:-

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

Appendices

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

Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report Budget files and Budgetary Control files in the Corporate Services Department

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

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

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

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

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

Merton and Sutton Joint Cemetery Board Estimates 2023-24

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

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

** Based on Actuarial Valuation and Estimated CAYs Contributions

Merton and Sutton Joint Cemetery Board - Management and Administration Expenses

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

7. 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	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
Total	65,861	64,637	63,413	62,189	60,966	59,742	58,518	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491
Adjustment to 13/14	7,649																								
Adjusted Total	73,509																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

Sutton Loan																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Interest	30,594	29,370	28,146	26,922	25,699.00	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	34,264.00	31,818	29,370	26,922	24,474	22,028	19,580	17,132	14,684	12,238	9,790	7,342	4,894	2,448
Repayment	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533
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

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

There are no finance leases as at 31st March 2024

Useful Life	Asset Description	Valuation to 31/03/2023 £	Depreciation at 31/03/2024 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2024 £
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	1,057,997	70,533			987,464
40	Mess room	2,799	97			2,703
5	New Bearer Beams	189,708	39,412		137,583.18	287,879
40	Boundary Walls, Layout, Fencing & Elect. Work	94,576	6,613			87,963
Total Land and Buildings		1,471,855	117,431	0	137,583	1,492,007
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	124,358	0	137,583	1,538,877

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

There are no finance leases as at 31st March 2025

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

MSJCB Rental Income

Source	Acres	Budget 2023-24 £	Actual to Date £	Forecast Full Year 2023-24 £	Estimate 2024-25 £
Yard and Messroom	N/A	(24,130.00)	(23,871)	(24,339)	(24,340.00)
Lodge	N/A	(2,960.00)	(2,717)	(2,964)	(2,960.00)
Playing Field (A)	2.640	(4,000.00)	(4,000)	(4,000)	(4,000.00)
Stables (B, B1, C & C1)	26.350	(6,000.00)	(5,885)	(6,000)	(6,000.00)
CC	0.025	(6,750.00)	(21,178)	(21,178)	(6,750.00)
Cemetery Use	26.080	0.00	0	0	0.00
Total	55.095	(43,840.00)	(57,651)	(58,481)	(44,050.00)

Merton and Sutton Joint Cemetery Board Precept History

Year ended 31st March	Interments £	Expenditure £	Income (excluding precepts) £	Net Expenditure/ (Income) £	Precepts £	Surplus / (Deficit) C/Fwd £
1948	170	8,000	1,266	6,734	8,243	1,316
1949	285	7,477	2,214	5,263	4,593	646
1950	377	8,803	3,476	5,327	5,747	1,066
1951	414	9,927	4,572	5,355	6,494	2,205
1952	373	10,422	3,931	6,491	4,411	125
1953	406	10,845	4,152	6,693	6,927	359
1954	364	10,305	5,032	5,273	7,531	2,617
1955	379	11,091	5,660	5,431	5,344	2,530
1956	417	12,915	6,297	6,618	6,626	2,538
1957	423	14,338	6,584	7,754	7,355	2,139
1958	396	15,237	7,482	7,755	7,413	1,797
1959	422	14,680	7,459	7,221	9,215	3,791
1960	374	17,225	7,123	10,102	8,903	2,592
1961	372	16,485	7,121	9,364	9,455	2,683
1962	379	17,968	8,226	9,742	10,462	3,403
1963	409	19,154	8,202	10,952	11,406	3,851
1964	333	18,636	8,150	10,486	10,956	4,327
1965	339	19,356	7,727	11,629	10,472	3,170
1966	410	21,488	9,539	11,949	12,971	4,192
1967	355	24,293	9,307	14,986	13,989	3,195
1968	375	26,500	9,322	17,178	18,346	4,363
1969	399	26,182	10,103	16,079	17,564	5,848
1970	411	25,878	10,191	15,687	17,983	8,144
1971	387	30,941	10,156	20,785	17,983	5,342
1972	397	33,707	15,173	18,534	26,228	13,036
1973	359	33,495	18,645	14,850	18,395	16,581
1974	346	37,703	15,871	21,832	20,104	14,853
1975	322	46,775	17,103	29,672	19,785	4,966
1976	323	57,495	24,559	32,936	35,180	7,210
1977	295	67,119	24,308	42,811	42,084	6,483
1978	313	67,444	25,799	41,645	36,636	1,424
1979	301	75,975	28,991	46,984	53,581	8,071
1980	325	91,654	34,860	56,794	60,155	11,432
1981	304	107,837	43,524	64,313	69,434	16,553
1982	304	117,461	48,842	68,619	69,784	17,718
1983	325	129,798	48,909	80,889	71,163	7,992
1984	303	137,921	51,307	86,614	80,920	2,298
1985	306	129,955	61,550	68,705	88,640	22,533
1986	311	134,485	66,690	67,795	80,560	35,298
1987	333	148,940	71,782	77,158	67,860	26,000
1988	320	146,533	75,728	70,805	73,442	28,637
1989	340	159,704	80,465	79,239	69,058	18,456
1990	327	162,053	88,208	73,845	75,565	20,176
1991	314	179,929	92,042	87,887	85,149	17,438
1992	343	188,624	110,025	78,599	68,365	7,204
1993	312	191,312	107,427	83,885	76,192	(489)
1994	387	189,687	152,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377

Merton and Sutton Joint Cemetery Board Precept History

Year ended 31st March	Interments £	Expenditure £	Income (excluding precepts) £	Net Expenditure/ (Income) £	Precepts £	Surplus / (Deficit) C/Fwd £
1997	348	198,678	204,958	(6,280)	40,000	152,658
1998	364	194,514	236,535	(42,021)	0	194,679
1999	356	211,242	244,542	(33,300)	0	227,979
2000	312	216,869	248,694	(31,825)	0	259,804
2001	314	230,329	255,315	(24,987)	0	284,791
2002	317	218,613	286,709	(68,096)	(194,064)	158,823
2003	320	260,664	302,866	(42,202)	0	201,025
2004	320	285,719	336,688	(50,970)	0	251,995
2005	302	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	290	357,500	374,118	(16,619)	0	243,616
2008	264	363,008	361,033	1,975	0	241,641
2009	267	503,040	447,967	55,073	0	186,568
2010	228	467,356	385,789	81,567	0	98,340
2011	243	347,679	402,080	(54,401)	0	139,969
2012	212	361,096	500,971	(139,876)	0	279,845
2013	224	539,401	549,024	(9,622)	0	289,468
2014	216	508,926	538,540	(29,614)	0	319,082
2015	217	555,404	590,638	(35,235)	0	354,316
2016	262	569,668	710,329	(140,661)	0	494,977
2017	237	588,562	606,882	(18,321)	0	513,298
2018	250	452,465	600,846	(148,381)	0	661,679
2019	234	519,727	590,607	(70,880)	0	732,558
2020	213	452,454	714,393	(261,939)	0	1,024,708
2021	303	426,323	777,755	(351,432)	0	1,376,140
2022	284	584,106	724,962	(140,856)	0	1,516,995
2023	268	562,128	666,246	(104,119)	0	1,621,114

MSJCB 2024 Cemeteries Price Comparison

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

Prices not available/Service not provided



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

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

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

1. Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£2,730.00	£4,790.00	£4,100.00	£7,185.00
INTERMENTS - Chapel can be used	£1,700.00	£2,990.00	£1,700.00	£2,990.00
TOTAL	£4,430.00	£7,780.00	£5,800.00	£10,175.00

3. Semi Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Semi Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident 50 Year Lease	Resident purchase 75 Year Lease	Non Resident 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£3,045.00	£5,360.00	£4,570.00	£8,030.00
INTERMENTS - Chapel can be used	£1,700.00	£2,990.00	£1,700.00	£2,990.00
TOTAL	£4,745.00	£8,350.00	£6,270.00	£11,020.00

2. Children Interments in a Private Grave - coffins only

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

4. Interments in a Common Grave - coffins only

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

Garden spaces or vases are not allowed on common graves	Common Graves	
	Resident	Non Resident
Coffins only		
NVF under 24 weeks buried at 4ft depth (Can not apply Childrens Funeral Fund)	£320.00	£825.00
Stillborn or child up to 18 years buried at 4ft 6	£1,250.00	£2,185.00

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

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

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

Biodegradable containers only	Cremation Remain Lawn Graves			
	Resident purchase 25 Year Lease	Non Resident 25 Year Lease	Resident purchase 40 Year Lease	Non Resident 40 Year Lease
PURCHASE OF BURIAL RIGHTS	£1,150.00	£2,085.00	£1,840.00	£3,340.00
INTERMENTS - Chapel can be used	£472.00	£472.00	£472.00	£472.00
TOTAL	£1,622.00	£2,557.00	£2,312.00	£3,812.00

6. Reduced Interment Fees for Non Residents Interments

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

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

Number of years as a resident.	Fee for an interment in a coffin grave
40 + years	£1,700.00

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

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

7. Miscellaneous fees

Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location	£670.00
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)	£714.00
Coffins 29" and over extra charge maximum size is 30 inches in width	£336.00
Scattering Cremated Remains Over Graves under the turf	£136.00
Scattering Cremated Remains for a still born or up to 1 years old	£69.00
Each additional Interment of Cremated Remains is half price of the original fee	POA
Transfer of Ownership of Grave (includes V.A.T.)	£130.00
Transfer of Ownership of Grave with Statutory Declaration	£180.00
Duplicate deed	£75.00
Exhumations:	
Exhumation of a body	£4,970.00
Exhumation of a cremation remains	£710.00
Search fee for per burial	£68.00
11.00 am Saturday Funeral Service * if available* additional charge	Coffin £835.00
Shroud burial including formation of chamber	£447.00
Cancellation (if a grave has already been prepared)	£1,700.00
Cancellation (if a grave has already been prepared) for a coffin 29" and over	£2,130.00
472	£475.00
Service over run / late arrival of funeral per 30 mins	£370.00
Refund Charge	£63.00
Levelling and seeding of a grave only undertaken between October and March	£170.00
Use of Chapel max 30 minutes	£65.00
Bi degradable cremation remains container	£15.00
Grave location map per grave via email	£7.00

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

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

8. Memorial Fees

For sizes please see memorial application form

For the right to erect a Lawn or Traditional memorial or Tablet over 3" x width 18" x depth 12"	£332.00
To replace an existing memorial stone for a new memorial	£332.00
To replace an existing memorial stone like for like for a new memorial	£332.00
Exceeding 4'6" in height but not exceeding 5' in height from ground level	£715.00
For the right to erect and place a vase, urn or other similar flower container maximum size of: height 7" x width 10" x depth 7"	£136.00
Additional Inscription and or repainting letters	£136.00
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"	£136.00
To renovate or repair existing memorial and clean at the same time	£136.00
To renovate or repair existing memorial	£136.00
To clean a memorial only	£136.00
When memorial has subsided - to reinstate and level - Full Memorial	£136.00

9. Planting and Upkeep of Private Graves

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

1. Forming / Re-forming Garden area on single grave space (Adult or Child)		£96.00
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£476.00
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£238.00

Merton and Sutton Joint Cemetery
(MSJC)
Risk Management Strategy

Revised February 2024

Policy Statement

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

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

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

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

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

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

We will achieve this by:

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

Risk Management Strategy

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

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

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

What is risk?

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

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

Definition of Risk Management

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

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

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

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

The benefits of risk management

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

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

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

Organisational awareness of risk and risk management

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

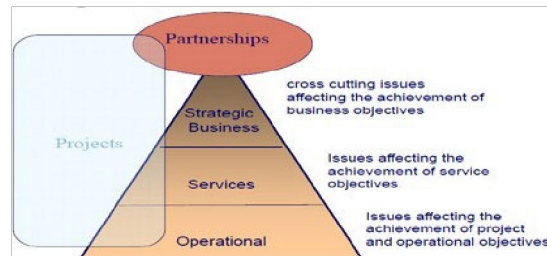
Risk Appetite

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

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

How does risk management integrate with other policies?

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



Risk management in projects

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

Risk management in partnerships

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

Risk management and financial planning

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

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

Financial Risk Management

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

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

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

Scoring Risk

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

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

Defining the Likelihood of Risk

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

Defining the Impact of Risk

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

Risk Matrix

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

Reporting and escalating risks

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

Monitoring and Managing

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

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

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

Roles, Responsibilities and Governance

Board

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

Officers

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

Client Side/Contractor

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

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

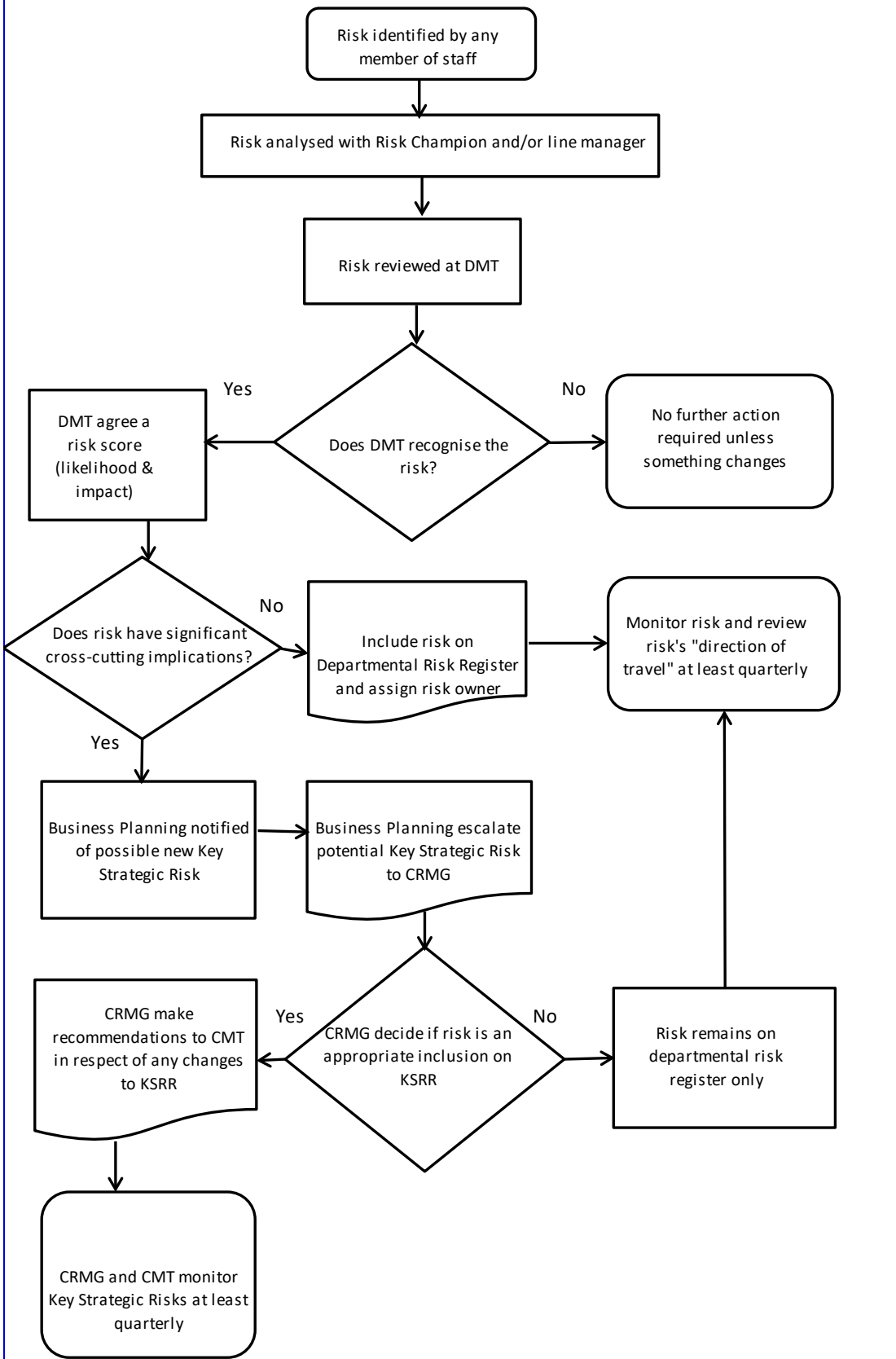
Risk Owners

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

Individual Staff

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

London Borough of Merton Risk Management Process



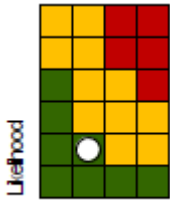
Risks & Issues Register ~ Merton & Sutton Joint Cemeteries Board



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

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Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History												
John Bosley; Andrew Kauffman	MSJCB02 Pandemic leading to a reduction in income	Risk	Impact of a possible Pandemic on short, medium and long term income.	Initially, there has been an increase in income at the cemetery due to increased demand. It is foreseen that this has the potential to reduce demand in the short to medium term, impacting on pre-pandemic income levels.	It is envisaged that overall initial increase in income due to overall pandemic demand would negatively impact future annual income projections due to lower demand.	SP		<table border="1"> <tr> <td>✓</td> <td>16-Feb-2024</td> <td>4</td> </tr> <tr> <td>✓</td> <td>01-Jun-2023</td> <td>4</td> </tr> <tr> <td>⚠</td> <td>20-Mar-2023</td> <td>9</td> </tr> <tr> <td>⚠</td> <td>13-Feb-2023</td> <td>9</td> </tr> </table>	✓	16-Feb-2024	4	✓	01-Jun-2023	4	⚠	20-Mar-2023	9	⚠	13-Feb-2023	9
✓	16-Feb-2024	4																		
✓	01-Jun-2023	4																		
⚠	20-Mar-2023	9																		
⚠	13-Feb-2023	9																		
Control Actions	Business Continuity Plan in place utilises the MSJC for prioritised burials and if required as the site for mass burial. 2022-23 confirmed business as usual operation and Covid 19 protocols ceased. No change to business as usual status							Date Provided	16 Feb 2024											

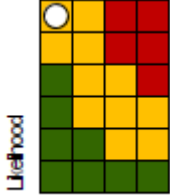

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
John Bosley; Andrew Kauffman	MSJCB02a Delay in the delivery of the 2021/2022 Capital Programme of Works	Issue		The unknown nature of the current pandemic may have negative impacts on the ability of the programmed capital projects to be delivered in year. This is dependent on supplier resource availability and possible future Government, especially considering groundworks delivered during periods of past increases in positive cases.	The lack of installation of bearer beams has the potential to negatively impact available grave capacity. Replacement bearer beam programme can accommodate delay as long as memorial testing ensures H&S requirements. Road & pathway delays can be postponed if required.	SP		✓	16-Feb-2024	4
								✓	01-Jun-2023	4
								✓	20-Mar-2023	4
								✓	13-Feb-2023	4
Control Actions	Council continues to work with service provider and internal Facilities Management Team on a proactive delivery plan for special projects including both hard and soft landscape works – this is now embedded in the organisation Officers recommend that this issue is removed from the register.							Date Provided	16 Feb 2024	

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
John Bosley; Andrew Kauffman	MSJCB07a Poor operational service delivery	Risk	Poor service delivery achieved under contracting arrangements	The risk is that there will be a negative operational effect as a consequence of the externalisation of Merton and Sutton office administration, grounds maintenance and grave digging services.	Negative impact on service efficiency and quality leading to potential consequences in terms of reputation and lower income.	R		✓	16-Feb-2024	3
								✓	01-Jun-2023	3
								✓	20-Mar-2023	3
								✓	13-Feb-2023	3
Control Actions	<p>Client-side monitor the performance of the contract and the level of complaints this includes regular operational and capital improvement meetings. These meetings are embedded in the organisation and Facilities Management also attend the meetings</p> <p>The development of a comprehensive Business Continuity Plan has enabled sustained and effective work during the Pandemic and the business continuity plan was also implemented during the recent industrial action.</p>							Date Provided	16 Feb 2024	

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Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
John Bosley; Andrew Kauffman	MSJCB07c Failure of contracting-out arrangements	Risk	Withdrawal of the contractor from the contract	There is a risk that the contractor may withdraw from the contract and that Merton would need to re-provide the service.	Withdrawal from the contract either by design or through administration / liquidation will have an impact upon service provision during the interim changeover period whilst Merton re- provides the service.	R		⚠	19-Feb-2024	8
								⚠	01-Jun-2023	6
								⚠	20-Mar-2023	6
								⚠	13-Feb-2023	6
Control Actions	<p>Control measures have improved contract monitoring and management of the service provider through regular meetings, service reporting and service planning along with weekly updates on contract performance using Traffic Light System so we have site of any issues.</p> <p>Regular monthly Operational and Management Team meeting are now diarised and Cemeteries Operations and Finance are discussed</p> <p>Extending the contract for 2 years is currently being progressed</p>							Date Provided	19 Feb 2024	

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
Zoe Church	MSJCB08 MSJC VAT Claim Entitlement	Issue	It is likely that MSJC should not have been claiming VAT as all their income is zero rated and not entitled to the exemptions permissible to London boroughs of Merton and Sutton	Claiming VAT on vatable expenditure activity	Will be required to refund VAT Claimed for up to 20 years this will impact on the level of reserves	FI - Financial Impact		19-Feb-2024 01-Jun-2023 20-Mar-2023 13-Feb-2023	12 12 12 12	
Control Actions	It is envisaged that officers will start to submit VAT Claims – Merton's VAT specialist is currently reviewing the best way to proceed							Date Provided	19 Feb 2024	

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

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