

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

**Date: 26 February 2016**

**Agenda Item:**

**Wards; Borough Wide Merton and Sutton**

**Subject: Budget Monitoring 2015/16 and Revenue Estimates 2016/17**

**Lead Officer: Zoe Church**

## **Recommendations:**

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1. That the current budgetary position for 2015/16 based on the third quarters monitoring be noted.
  2. The Revenue Estimates for 2016/17 as submitted be approved.
  3. That the precepts for the financial year ended 31 March 2017 be set at zero.
  4. That the scale of fees and charges detailed within Appendix E are approved effective from 1 April 2016.
  5. That the Board establishes it's next meeting in June 2016 to ensure that information is despatched to Merton's External Auditors by 30<sup>th</sup> June 2016.
  6. That the Board review and approve the Risk Management Strategy and Risk Register (as at February 2016) attached as Appendix I
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## **1. Purpose of the Report and Executive Summary**

- 1.1 This report presents the projected outturn for 2015/16 based on the budgetary monitoring to 31 December 2015 and revenue estimates for 2016-2017.

## **2. Details**

### **2.1 Estimates**

- 2.1.1 The Board's 2015/16 3<sup>rd</sup> quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2016/17 are attached as Appendix B. All estimates are at outturn prices. Supplementary details of direct employee expenses are contained in Appendix C, with Appendix D providing a breakdown of Management and Administration Expenses. Appendix H contains the precept history of the Merton and Sutton Joint Cemetery Board.

## 2.2 Fees and Charges

2.2.1 **Interment income** constitutes just over 85% of the income generated by the Cemetery. The income generated by interments has proved to be price and climate sensitive; given the current economic climate the registrar believes that price sensitivity will continue. As such it is proposed that only the fees for the planting and upkeep of private graves is increased by 1%

2.2.4 Attached as Appendix J is the calculation of the estimated Interments income for 2015/16 and 2016/17 (up to 2% on the planting and upkeep of private graves only all other charges unchanged) based on the increases contained in Appendix E.

2.2.5 Appendix E contains the proposed scale of fees and charges and Appendix F provides a comparison of fees and charges with other local authorities.

## 2.3 Rents

2.3.1 The following rental income is anticipated in 2015/17:

Area	Annual Rental 2015/16	Annual Rental 2016/17	Acres
A	4,000.00	4,000.00	2.640
B	25	25	8.290
B1	25	25	13.060
C	25	25	3.390
C1	25	25	1.340
CC	7,875.00	7,875.00	0.025
	2,508.28	2,508.28	
Cemetery Use	N/A	N/A	26.350
Service Tenancy	2964.24	2964.24	N/A
<b>Total</b>	<b>17,447.52</b>	<b>17,447.52</b>	<b>55.095</b>

## 2.4 Salaries

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

- 2.4.2 The Board meeting of 24th April 1989 resolved that subject to there being no legal impediment, future salary awards for the Board's part time officers be implemented from 1 April each year so as to coincide with the Board's financial year. Allowance of 1% pay award has been built into salary estimates for 2016/17.
- 2.4.3 Every three years Authorities are required to evaluate the sufficiency of their pension funds to meet future commitments and review appropriate contribution rates. This is called an Actuarial Evaluation. In January 2014, officers of the Board were informed that Surrey County Councils Actuary had completed their tri-annual review as at 31 March 2013 and the following contribution rates would be applicable for MSJCB Staff:

2014/15	20.1% of payroll plus monetary sum of £18,000 per annum
2015/16	21.0% of payroll plus monetary sum of £18,000 per annum
2016/17	21.9% of payroll plus monetary sum of £18,000 per annum

## **2.5 Interest / Minimum Revenue Provision**

- 2.5.1 Machinery: Based on analysis undertaken in previous years regarding the replacement programme for machinery and equipment an annual minimum revenue provision of £23,220 has been entered into the revenue estimates over the projection period.
- 2.5.2 Loan: Appendix G 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). These figures have been fed into the estimates in Appendices A and B.

## **2.6 Special Projects**

- 2.6.1 In 2015/16 is provision for the second year a two year Bearer Beam programme. In 2016/17 the special projects budget will in part be utilised to continue this programme with the remainder set aside to cover specialist projects throughout the financial year.

## **3. Common Fund Balances**

- 3.1 The balance on the Common Fund brought forward into 2015/2016 is £354,316 plus the balances on the three smaller reserves of £30,211 provides a total of fund balances carried forward of £384,527.

## **4. Consultation undertaken or proposed**

- 4.1 None for the purposes of this report.

## **5. Timetable**

5.1 None for the purposes of this report.

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

6.1 As contained in the body of the report

## **7. Legal and statutory implications**

7.1 None for the purposes of this report.

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

8.1 None for the purposes of this report.

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

9.1 Attached as Appendix I is the updated Risk Strategy and updated risk register for review and approval by the Board.

<b><u>Appendices</u></b>	A – Q3 Budgetary Monitoring 2015/16 B – Revenue Estimates 2016/2017 C – Employee Costs D – Management and Administration Expenses E – Proposed Scale of Fees and Charges F – Comparison of Fees and Charges G – Estimated Debt Repayment H – Precept History MSJCB I – Risk Management Strategy and Risk Register as at February 2017 J – Interment Fee Income Calculation
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### **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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- London Borough of Merton:
  - 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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	REVENUE ESTIMATE 2015/16 £	Expected to Date End December 2015 £	Actual to Date End December 2015 £	Variance to Date £	Forecast Position as at 31 March 2016 £	Projected Year End Variance £
<b>Employees</b>						
Salaries	65,100	48,830	55,336	6,506	81,260	16,160
Wages	152,580	114,440	95,315	(19,125)	128,760	(23,820)
Pensions	18,000	18,000	18,000	0	18,000	0
Agency	0	0	8,718	8,718	8,720	8,720
						0
	<b>235,680</b>	<b>181,270</b>	<b>177,369</b>	<b>(3,901)</b>	<b>236,740</b>	<b>1,060</b>

**Running Expenses**

General Maintenance - Buildings	5,580	4,190	0	(4,190)	0	(5,580)
General Maintenance - Electrical	1,520	1,140	0	(1,140)	0	(1,520)
General Maintenance -Mechanical	510	380	1,349	970	1,970	1,460
General Maintenance - Grounds & Paths	5,080	3,810	8,133	4,320	10,840	5,760
Electricity	2,710	2,030	1,660	(370)	2,210	(500)
Gas	2,050	1,540	1,185	(360)	1,580	(470)
Rubbish Disposal	6,090	4,570	9,450	4,880	12,600	6,510
Water	3,550	2,660	523	(2,140)	700	(2,850)
Rates	7,130	5,350	7,560	2,210	7,560	430
Equipment	1,730	1,300	116	(1,180)	150	(1,580)
Laundry	40	30	0	(30)	0	(40)
Car Allowances	0	0	445	450	590	590
Petrol and Oil	560	420	195	(230)	260	(300)
Repair and Maintenance - Vehicles (SLA)	5,440	4,080	5,037	960	6,720	1,280
Advertising	0	0	1,621	1,620	2,160	2,160
LBM Legal Services	2,360	1,770	2,386	620	3,180	820
Postage/Printing/Stationery	3,090	2,320	2,229	(90)	2,970	(120)
Telephones	460	350	187	(160)	250	(210)
Affiliation fees	570	430	30	(400)	40	(530)
Training/Conference Expenses	460	350	10	(340)	10	(450)
Subscriptions	240	180	300	120	230	(10)
Software Licence	2,230	1,670	2,200	530	1,650	(580)
Insurance	3,070	0	0	0	3,070	0
Management and Administration Expenses	57,740	0	0	0	57,740	0
Audit Fee	2,470	1,850	1,300	(550)	2,470	0
Depreciation	23,220	0	0	0	23,220	0
	<b>137,900</b>	<b>40,420</b>	<b>45,916</b>	<b>5,500</b>	<b>142,170</b>	<b>4,270</b>

Interest and MRP Loan	126,830	0	0	0	126,830	0
<b>Interest / Minimum Revenue Provision</b>	<b>126,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,830</b>	<b>0</b>

**Miscellaneous Expenses**

Bearer Beams	33,000	32,250	0	(32,250)	20,560	(12,440)
Yard Improvements	10,000		0	0	5,620	(4,380)
Essential Tree Works	15,000		11,250	11,250	11,250	(3,750)

**Appendix A**

	<b>REVENUE ESTIMATE 2015/16</b>	<b>Expected to Date End December 2015</b>	<b>Actual to Date End December 2015</b>	<b>Variance to Date</b>	<b>Forecast Position as at 31 March 2016</b>	<b>Projected Year End Variance</b>
	£	£	£	£	£	£
Chapel Meter Exchange	10,000		9,840	9,840	9,840	(160)
	<b>68,000</b>	<b>32,250</b>	<b>21,090</b>	<b>(11,160)</b>	<b>47,270</b>	<b>(20,730)</b>
	<b>568,410</b>	<b>253,940</b>	<b>244,375</b>	<b>(9,561)</b>	<b>553,010</b>	<b>(15,400)</b>
Interment Fees	(513,590)	(385,193)	(415,164)	(29,972)	(545,580)	(31,990)
Memorial Fees	(30,000)	(22,500)	(25,909)	(3,409)	(34,545)	(4,545)
Memorial Seats	0	0	0	0	0	0
Maintenance of Graves	(30,000)	(30,000)	(29,912)	88	(29,912)	88
Grave Rights Transfer Fees	0	0	(5,365)	(5,365)	(5,365)	(5,365)
Rents	(14,480)	(10,860)	(7,286)	3,574	(17,450)	(2,970)
Interest	(3,000)	(2,250)	0	2,250	(3,000)	0
Miscellaneous Fees	(60)	(45)	0	45	0	60
<b>TOTAL INCOME</b>	<b>(591,130)</b>	<b>(450,848)</b>	<b>(483,636)</b>	<b>(32,789)</b>	<b>(635,852)</b>	<b>(44,722)</b>
<b>Budget Total</b>	<b>(22,720)</b>	<b>(196,908)</b>	<b>(239,261)</b>	<b>(42,350)</b>	<b>(82,842)</b>	<b>(60,122)</b>

## Merton and Sutton Joint Cemetery Board Estimates 2013-14

### Appendix B

	REVENUE ESTIMATE 2015/16 £	Outturn Estimate 2015/16 £	REVENUE ESTIMATE 2016/17 £
<b>Employees</b>			
Salaries	65,100	81,260	65,510
Wages	152,580	128,760	146,050
Pensions	18,000	18,000	18,000
Agency	0	8,720	10,000
	<b>235,680</b>	<b>236,740</b>	<b>239,560</b>
<b>Running Expenses</b>			
General Maintenance - Buildings	5,580	0	13,000
General Maintenance -Mechanical	1,520	0	13,500
General Maintenance - Electrical	510	1,970	2,000
General Maintenance - Grounds & Paths	5,080	10,840	12,000
Electricity	2,710	2,210	2,710
Gas	2,050	1,580	2,050
Rubbish Disposal	6,090	12,600	9,000
Water	3,550	700	3,550
Rates	7,130	7,560	7,560
Equipment	1,730	150	1,730
Laundry	40	0	40
Car Allowances	0	590	600
Petrol and Oil	560	260	560
Repair and Maintenance - Vehicles (SLA)	5,440	6,720	5,440
Postage/Printing/Stationery	3,090	2,970	3,090
Advertising	0	2,160	2,200
LBM Legal Services	2,360	3,180	2,360
Telephones	460	250	460
Affiliation fees	570	40	570
Training/Conference Expenses	460	10	460
Subscriptions	240	230	240
Software Licence	2,230	1,650	2,230
Insurance	3,070	3,070	3,070
Management and Administration Expenses	57,740	57,740	57,740
Audit Fee	2,470	2,470	2,470
Depreciation	23,220	23,220	23,220
	<b>137,900</b>	<b>142,170</b>	<b>171,850</b>



## Merton and Sutton Joint Cemetery Board Estimates 2013-14

### Appendix B

	REVENUE ESTIMATE 2015/16 £	Outturn Estimate 2015/16 £	REVENUE ESTIMATE 2016/17 £
Interest and MRP - Loan	126,830	126,830	124,380
<b>Interest / Minimum Revenue Provision</b>	<b>126,830</b>	<b>126,830</b>	<b>124,380</b>
 <i>Miscellaneous Expenses</i>			
Bearer Beams	33,000	20,560	0
Yard Improvements	10,000	5,620	0
Essential Tree Works	15,000	11,250	0
Chapel Meter Exchange	10,000	9,840	0
Special Projects	0	0	50,000
	<b>68,000</b>	<b>47,270</b>	<b>50,000</b>
 <b>TOTAL EXPENDITURE</b>	<b>568,410</b>	<b>553,010</b>	<b>585,790</b>
Interment Fees	(513,590)	(545,580)	(545,580)
Memorial Fees	(30,000)	(34,545)	(30,000)
Maintenance of Graves	(30,000)	(29,912)	(30,000)
Grave Rights Transfer Fees	0	(5,365)	0
Rents	(14,480)	(17,450)	(17,450)
Interest	(3,000)	(3,000)	(3,000)
Miscellaneous Fees	(60)	0	(60)
 <b>TOTAL INCOME</b>	<b>(591,130)</b>	<b>(635,852)</b>	<b>(626,090)</b>
 <b>Budget Total</b>	<b>(22,720)</b>	<b>(82,842)</b>	<b>(40,300)</b>
Miscellaneous ( Use of balances )			

Employee Costs - allowance for 1% Pay Rise

	REVENUE ESTIMATE 2015/16 £	REVENUE ESTIMATE 2016/17 £
<b>Salaries</b> (inclusive of employers' Superannuation and National Insurance)		
Full time Officers		
Foreman/Supervisor	34,580	34,930
Other supervisory costs	24,000	23,960
	<b>58,580</b>	<b>58,890</b>
Part time Officers		
Clerk	2,040	2,000
Treasurer	1,950	2,000
Registrar	1,920	2,000
Consultant Surveyor	610	620
	<b>65,100</b>	<b>65,510</b>
<b>Wages</b> (inclusive of employers' Superannuation and National Insurance)	152,580	146,050
<b>Agency</b> Allowance for use of agency staff	0	10,000
<b>Pensions</b>	18,000	18,000
<b>Total Employee Costs</b>	<b>235,680</b>	<b>239,560</b>

**Merton and Sutton Joint Cemetery Board**

**REVENUE REVENUE  
ESTIMATEESTIMATE  
2015/16 2016/17  
£ £**

**Management and Administration Expenses**

**CORPORATE SERVICES DEPARTMENT:**

Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll	4,620	4,620
Cashiers Office Recharge (Incl Merton Link)	1,610	1,610
Human Resources, Training & Staff Side	2,230	2,230
Information Technology	5,740	5,740
Internal Audit	1,380	1,380
Marketing & Communications	3,380	3,380
Democratic Services	210	210
	2,690	2,690
Sub total for CORPORATE SERVICES DEPARTMENT:	21,860	21,860

**ENVIRONMENT & REGENERATION DEPARTMENT:**

3 Professional Officers with technical, horticultural and arboricultural experience	15,140	15,140
2 Administrative Assistants	18,450	18,450
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,290	2,290
Sub total for ENVIRONMENT & REGENERATION DEPT:	35,880	35,880

**Total for MANAGEMENT & ADMIN EXPENSES**

**57,740    57,740**

# Merton & Sutton Joint Cemetery Board fees effective from 1st April 2016

Appendix E

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

## 1. Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,160.00</b>	<b>£3,780.00</b>	<b>£3,240.00</b>	<b>£5,670.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,350.00</b>	<b>£2,363.00</b>	<b>£1,350.00</b>	<b>£2,363.00</b>
<b>TOTAL</b>	<b>£3,510.00</b>	<b>£6,143.00</b>	<b>£4,590.00</b>	<b>£8,033.00</b>

## 3. Semi Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Semi Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,410.00</b>	<b>£4,218.00</b>	<b>£3,615.00</b>	<b>£6,327.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,350.00</b>	<b>£2,363.00</b>	<b>£1,350.00</b>	<b>£2,363.00</b>
<b>TOTAL</b>	<b>£3,760.00</b>	<b>£6,581.00</b>	<b>£4,965.00</b>	<b>£8,690.00</b>

## 2. Interments for under 12 yrs of age in a Private Grave - coffins only

	Child Interments	
	Resident	Non Resident
<b>Coffins only</b>		
Stillborn or child up to 1 year interred at 4'6" in an existing family grave	<b>£276.00</b>	<b>£690.00</b>
Over 1 year up to 12 years interred at 4'6" in an existing family grave	<b>£510.00</b>	<b>£1,275.00</b>
Stillborn or child up to 1 year interred into a new or existing family grave at 6'6" or 8'6"	<b>£786.00</b>	<b>£1,220.00</b>
Child over 1 to 12 years interred into a new or existing family grave at 6'6" or 8'6"	<b>£1,040.00</b>	<b>£1,805.00</b>

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

All common graves are owned by the cemetery and have

		Common Graves	
		Resident	Non Resident
<i>Garden spaces or vases are not allowed on common graves</i>			
<b>Coffins only</b>			
INTERMENTS - the chapel can be included if required	Stillborn or child up to one year	<b>£276.00</b>	<b>£690.00</b>
	Over 1 year up to 12 years	<b>£510.00</b>	<b>£1,275.00</b>
	Over 12 years	<b>£1,350.00</b>	<b>£2,363.00</b>

## Merton & Sutton Joint Cemetery Board fees effective from 1st April 2016

Appendix E

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

Biodegradable containers only	Cremation Remain Lawn Graves			
	Resident purchase 25 Year Lease	Non Resident (x 1.75) 25 Year Lease	Resident purchase 40 Year Lease	Non Resident (x 1.75) 40 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£904.00</b>	<b>£1,582.00</b>	<b>£1,446.00</b>	<b>£2,531.00</b>
INTERMENTS - the chapel can be included if required	<b>£363.00</b>	<b>£414.00</b>	<b>£363.00</b>	<b>£414.00</b>
TOTAL	<b>£1,267.00</b>	<b>£1,996.00</b>	<b>£1,809.00</b>	<b>£2,945.00</b>

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

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

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

Number of years as a resident.	Fee for an interment in a cremated remains grave	Fee for an interment in a coffin grave
40 + years	<b>£363.00</b>	<b>£1,350.00</b>

## Merton & Sutton Joint Cemetery Board fees effective from 1st April 2016

Appendix E

### 7. Miscellaneous fees

Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location		<b>£530.00</b>
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)		<b>£565.00</b>
Coffins 29" and over extra charge		<b>£263.00</b>
Scattering Cremated Remains Over Graves under the turf		<b>£103.00</b>
Scattering Cremated Remains for a still born or up to 1 years old		<b>£60.00</b>
Interment of Cremated Remains of Resident in a private grave only		<b>£363.00</b>
Each additional Interment of Cremated Remains is half price of the original fee		<b>POA</b>
Transfer of Ownership of Grave (includes V.A.T.)		<b>£100.00</b>
Duplicate deed		<b>£60.00</b>
Exhumations:	Exhumation of a body	<b>£3,885.00</b>
	Exhumation of a cremation remains	<b>£564.00</b>
Search fee for per burial		<b>£58.00</b>
11.00am Saturday Funeral Service * if available* additional charge	Coffin	<b>£690.00</b>
	Ashes	<b>£189.00</b>
Shroud burial including formation of chamber		<b>£360.00</b>
Cancellation (if a grave has already been prepared)		<b>£1,350.00</b>
Cancellation (if a grave has already been prepared) for a coffin 29" and over		<b>£1,680.00</b>
Cancellation of cremated remains interment (if a grave has already been prepared)		<b>£363.00</b>
Hire of Chapel only - extra 1/2 hour use of chapel, maximum 1 hour (for weekends please contact the Cemetery office)		<b>£104.00</b>
Service over run / late arrival of funeral per 30 mins		<b>£262.00</b>
Refund Charge		<b>£52.00</b>
Turfing of a grave only undertaken between October and March		<b>£155.00</b>
Bi degradable cremation remains container		<b>£14.00</b>
Grave location map per grave via email		<b>£6.00</b>

## Merton & Sutton Joint Cemetery Board fees effective from 1st April 2016

Appendix E

### 8. Memorial Fees

*For sizes please see memorial application form*

For the right to erect a Lawn or Traditional memorial or Tablet over 3" x width 18" x depth 12"	<b>£252.00</b>
To replace an existing memorial stone for a new memorial	<b>£252.00</b>
To replace an existing memorial stone like for like for a new memorial	<b>£252.00</b>
Exceeding 4'6" in height but not exceeding 5' in height from ground level	<b>£582.00</b>
For the right to erect and place a vase, urn or other similar flower container maximum size of: height 7" x width 10" x depth 7"	<b>£102.00</b>
Additional Inscription and or repainting letters	<b>£102.00</b>
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"	<b>£102.00</b>
To renovate or repair existing memorial and clean at the same time	<b>£102.00</b>
To renovate or repair existing memorial	<b>£102.00</b>
To clean a memorial only	<b>£102.00</b>
Where memorial has subsided - to reinstate and level - Full Memorial	<b>£303.00</b>

### 9. Planting and Upkeep of Private Graves

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

		<b>Charge</b>
1. Forming / Re-forming Garden area on single grave space (Adult or Child)		£95.00
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£250.00
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£150.00

## MSJC 2015 Comparison of Resident Fees

	Merton 2016 (0% increase)	Wandsworth 2016 40 year lease	Sutton 2016	North East Surrey Crematorium 2016	Croydon 2015	Lambeth 2015	Kingston 2015	Richmond 2015	Hammersmith and Fulham 2015
Purchase lawn section 50 Yr lease	2160	2748	1800		3315	4368	2300	1879	1765
Interment lawn section	1350	1813	1090		1005	1249	1500	1247	1324
<b>TOTAL</b>	<b>3510</b>	<b>4561</b>	<b>2890</b>		<b>4320</b>	<b>5617</b>	<b>3800</b>	<b>3126</b>	<b>3089</b>
NR Purchase lawn section	3780	3293	3600		6630	5043	4600	3758	3530
NR Interment lawn section	2363	2384	2180		1405	1249	3000	2494	2648
Purchase of CR section 25yr	904					1506			608
Purchase CR section 40 yr	1446		1215	1940	1485		990	1123	
NR purchase CR section 25yr	1582					3330			1216
NR purchase CR section 40yr	2531		2430	1940		3404	1980	2246	
Interment CR in CR section	363	440	320	250	200	177	160	319	330.5
NR Interment cremated remains	414	440	640	250		177	320	508	661
Interment in common grave adult	1350	730	930		1005	2381		977	1324
Interment in public grave 1 up to 12	510	311	460		170				0
Interment in public grave still born to 1 yr	276	218	460		80				0
NR Interment in common grave adult	2363		1860		400			1993	2648
NR Interment in common over 1 to 12	1275		920		400				
NR Interment in common still born to 1 year	690		920		80				
Interment in private grave still born or child up to 1 year	276	218	460		80		0	103	0
Interment in private grave over 1 to children under 12	510	1012	460		170	736	0	148	0
Interment in private grave over 12	1350	1813	1090		1005	1249	0	148	0
NR Interment in private grave still born or child up to 1 year	690	218	920		400			205	
NR Interment in private grave over 1 to children under 12	1275	1157	920		570	736		392	
NR Interment private grave over 12 yrs	2363	2384	2180		1405	1249		392	
Scattering of CR's in the grave	103		N/A		80	99	80	136	82.5
Transfer of ownership	100	69	97		45	76	30	153	93
Geneology Search Fee	60	60			45	7.5	30		28.5
Erection of Memorials under 4ft 6in	252		215		125	184	80	85	248
Erection of Memorials over 4ft 6in	582		270	158		184		150	248
Right to erect vase urn etc.	102		105	158	125	92	80		248
Additional inscriptions	102		105	61.5	96	92	80		82.5
Surcharge weekend funeral	690	611		345		795	550	670	
Exhumation	3885	2014				3636	1500	2495	
Exhumation of ashes	564	659				633	160	254	
Late Funeral per 1/2 hr	262					223	35		
Use/Hire of chapel per 1/2hr	104	90	130		200	70	90	121	94

Prices not available



<b>Merton Loan</b>																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,742</b>	<b>58,518</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	7,649																								
<b>Adjusted Total</b>	<b>73,509</b>																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

<b>Sutton Loan</b>																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,742</b>	<b>58,518</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	(7,649)																								
<b>Adjusted Total</b>	<b>58,212</b>																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

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

## PRECEPT HISTORY M&amp;SJCB

## Appendix H

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1948	170	8,000	1,266	6,734	8,243	1,316
1949	285	7,477	2,214	5,263	4,593	646
1950	377	8,803	3,476	5,327	5,747	1,066
1951	414	9,927	4,572	5,355	6,494	2,205
1952	373	10,422	3,931	6,491	4,411	125
1953	406	10,845	4,152	6,693	6,927	359
1954	364	10,305	5,032	5,273	7,531	2,617
1955	379	11,091	5,660	5,431	5,344	2,530
1956	417	12,915	6,297	6,618	6,626	2,538
1957	423	14,338	6,584	7,754	7,355	2,139
1958	396	15,237	7,482	7,755	7,413	1,797
1959	422	14,680	7,459	7,221	9,215	3,791
1960	374	17,225	7,123	10,102	8,903	2,592
1961	372	16,485	7,121	9,364	9,455	2,683
1962	379	17,968	8,226	9,742	10,462	3,403
1963	409	19,154	8,202	10,952	11,406	3,851
1964	333	18,636	8,150	10,486	10,956	4,327
1965	339	19,356	7,727	11,629	10,472	3,170
1966	410	21,488	9,539	11,949	12,971	4,192
1967	355	24,293	9,307	14,986	13,989	3,195
1968	375	26,500	9,322	17,178	18,346	4,363
1969	399	26,182	10,103	16,079	17,564	5,848
1970	411	25,878	10,191	15,687	17,983	8,144
1971	387	30,941	10,156	20,785	17,983	5,342
1972	397	33,707	15,173	18,534	26,228	13,036
1973	359	33,495	18,645	14,850	18,395	16,581
1974	346	37,703	15,871	21,832	20,104	14,853
1975	322	46,775	17,103	29,672	19,785	4,966
1976	323	57,495	24,559	32,936	35,180	7,210
1977	295	67,119	24,308	42,811	42,084	6,483
1978	313	67,444	25,799	41,645	36,636	1,424
1979	301	75,975	28,991	46,984	53,581	8,071
1980	325	91,654	34,860	56,794	60,155	11,432
1981	304	107,837	43,524	64,313	69,434	16,553
1982	304	117,461	48,842	68,619	69,784	17,718
1983	325	129,798	48,909	80,889	71,163	7,992
1984	303	137,921	51,307	86,614	80,920	2,298
1985	306	129,955	61,550	68,705	88,640	22,533
1986	311	134,485	66,690	67,795	80,560	35,298
1987	333	148,940	71,782	77,158	67,860	26,000
1988	320	146,533	75,728	70,805	73,442	28,637
1989	340	159,704	80,465	79,239	69,058	18,456
1990	327	162,053	88,208	73,845	75,565	20,176
1991	314	179,929	92,042	87,887	85,149	17,438
1992	343	188,624	110,025	78,599	68,365	7,204
1993	312	191,312	107,427	83,885	76,192	(489)
1994	387	189,687	152,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377
1997	348	198,678	204,958	(6,280)	40,000	152,658
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	327	285,719	336,688	(50,970)	0	251,995
2005	306	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	292	357,500	374,118	(16,618)	0	243,615
2008	264	363,008	361,033	1,975	0	241,640
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	(29,615)	0	319,082
2015	217	555,404	590,638	(35,235)	0	354,316

# Merton and Sutton Joint Cemetery (MSJC)

## Risk Management Strategy

Revised February 2016

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 at Board meetings

## **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. Each department has an assigned Risk Champion who will offer guidance to staff where required. 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 ie the Risk Management Toolkit and other guidance.

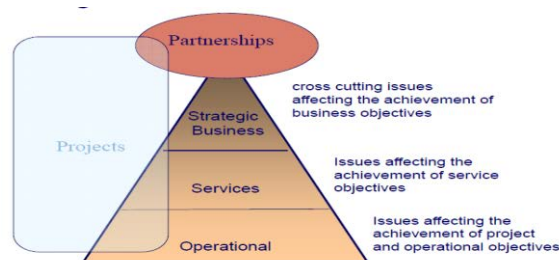
### **Risk Appetite**

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 a individual does not necessarily follow that it may have the same impact on the service.

**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 service 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 Significant	3 Critical	4 Catastrophic
<b>Financial Impact - FI</b>	Up to 15% gross budget or turnover	Over 15% and up to 50% of gross budget or turnover	Over 50% and up to 75% of gross budget or turnover	Over 75% of gross budget or turnover
<b>Service Provision - SP</b>	Reduced service	Significant reduction	Service suspended short term	Service suspended long term / statutory duties not delivered
<b>Health and Safety - HS</b>	Broken bones / illness	Major illness / threat not life threatening	Loss of life / major illness	Major loss of life / large scale illness (pandemic)
<b>Objectives - O</b>	Objectives of one service area not met	Departmental objectives not met	Corporate objectives not met	Statutory objectives not met
<b>Reputation - R</b>	Adverse local media lead story short term	Adverse local media story long term. Adverse national publicity short term.	Adverse national publicity longer term	Remembered for years

## Risk Matrix

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	<b>6</b>	6	12	18	24																																							
	<b>5</b>	5	10	15	20																																							
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		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>																																							
<p><b>Likelihood</b></p> <p>6 = Very High</p> <p>5 = High</p> <p>4 = Significant</p> <p>3 = Possible</p> <p>2 = Low</p> <p>1 = Almost Impossible</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Likelihood</p>	<p><b>Impact</b></p> <p>4 = Catastrophic</p> <p>3 = Critical</p> <p>2 = Significant</p> <p>1 = Marginal</p>																																										

### 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 (ie the actions which they are taking to mitigate against the risk). The reviews of risk registers should be managed by exception.



## **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.

### **Service Managers**

Managers 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 an 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.

Risk No	Short Name	Risk	Issue	Cause	Consequences	Likelihood	Impact	Risk Score	RAG Status			Direction of travel		Impact code	Risk Owner	Portfolio Holder	Action Plan (Y/N) / Review date	Comment regarding review
									R	A	G	↑	→					
MSJCB2	Pandemic	✓		Reduction in Burials as population has reduced	Reduction in Burial Income	1	4	4	G			→		R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	<a href="#">Corporate Pandemic (swine flu) plan</a>	LBM will update plans as and when any new pandemic arises
MSJCB3	Rental Income		✓	Unable to maximise income through rents	The bulk of MSJC Land rented out at a peppercorn rent	6	1	6	A			→		FI	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Rents reviewed regularly	For discussion at the board
MSJCB6	Death or Injury from unsafe memorials		✓	Death or Injury due to unsafe memorials, unmarked or sunken graves and delapidation of bear beams.	Injury or death	1	3	3	A			→		HS	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	Replacement of Beams part of a programme of works has allowed this to be reduced
MSJCB7a	Contracting out of Merton and Sutton Services		✓	The contracting out of Merton and Sutton office administration, grounds maintenance and grave digging services	Impact on the operation and management of the cemetery	6	1	6	A			NEW		S/R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	Board Decision required.
MSJCB7b	Contracting out of Merton and Sutton Services		✓	The contracting out of Merton and Sutton office administration, grounds maintenance and grave digging services	Short, Medium and Long Term Pension Implications	6	1	6	A			NEW		FI	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	Board Decision required.

Emerging risks	Risk	Issue

**Calculation of Interment Income**

<b>Number of Interments</b>	<b>2015/16</b>	<b>2014/15</b>	<b>2013/14</b>	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>
April	25	19	24	19	22	18
May	20	17	22	26	21	28
June	35	11	27	14	17	24
July	23	16	25	20	16	13
August	7	10	15	26	13	16
September	17	17	9	18	26	14
October	27	19	19	13	17	22
November	19	21	10	17	13	21
December	19	19	11	17	13	24
January	22	25	16	17	22	26
February	<b>25</b>	21	20	21	14	12
March	<b>20</b>	22	18	16	18	20
<b>TOTAL (for full year)</b>	<b>259</b>	<b>217</b>	<b>216</b>	<b>224</b>	<b>212</b>	<b>243</b>

**Key**

Estimated

**Additional Information**

**Burials information**

Burials booked for February (as at 9/2/16) 25  
 Burials booked for March (as at 9/2/16) 2

**Interment Income**

Interment income up to 31/1/16 491,984  
 Interment Debtors 2014/15 29,424  
 Additional Income Received to Year End 24,172  
**Total** 545,580

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