

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 12 February 2013

Agenda Item:

Wards; Borough Wide Merton and Sutton

Subject: Budget Monitoring 2013/14 and Revenue Estimates 2014/15

Lead Officer: Zoe Church

Recommendations:

1. That the current budgetary position for 2013/14 based on the third quarters monitoring be noted.
 2. The Revenue Estimates for 2014/15 as submitted be approved.
 3. That the precepts for the financial year ended 31 March 2015 be set at zero.
 4. That the Board agree to the following increases to fees in 2014/15:

Purchase of Graves/Interment in Common Graves	10%
Transfer of Ownership	10%
Interment Fees	5%
Cremations/Interment of Ashes	0%
Memorial Fees	0%
Planting and Upkeep	0%
Miscellaneous Fees (excluding Transfer of Ownership)	0%
 5. That the scale of fees and charges detailed within Appendix E are approved.
 6. That the Board establishes it's next meeting in June 2013 to ensure that information is despatched to Merton's External Auditors by 30th June 2014.
 7. That the board note the impact of the Surrey County Council Actuarial Evaluation of Pension Contributions and costs.
 8. That the Board adopt Merton's revised Risk Strategy with the "Service" ranking of risk impact and review and approve the Risk Register 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 2013/14 based on the budgetary monitoring to 31 December 2013 and revenue estimates for 2014-2015.

2. Details

2.1 Estimates

2.1.2 The Board's 2013/14 3rd quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2014/15 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 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 and the mild winter has led to fewer interments.

2.2.2 As part of the expansion programme the Board agreed that interment prices would be increased by 20% over the three financial years 2011/14. The price increase for the final year was deferred to straddle two financial years 2013-14.

2.2.3 For the financial year 2014/15 the following is proposed:

Purchase of Graves/Interment in Common Graves	10%
Transfer of Ownership	10%
Interment Fees	5%
Cremations/Interment of Ashes	0%
Memorial Fees	0%
Planting and Upkeep	0%
Miscellaneous Fees (excluding Transfer of Ownership)	0%

2.2.4 Attached as Appendix J is the calculation of the estimated Interments income for 2014/15 based on the increases contained in paragraph 2.2.3.

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 based on the increases contained in paragraph 2.2.3.

2.3 Rents

2.3.1 The following rental income is anticipated in 2014/15 onwards:

MSJCB Rents Due 2014/15

Area	Annual Rental 2014/15	Acres
A	4,000.00	2.640
B	25.00	8.290
B1	25.00	13.060
C	25.00	3.390
C1	25.00	1.340
CC	7,875.00	0.025
	2,508.28	
Cemetery Use	N/A	26.350
Total	14,483.28	55.095

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 for a 1% pay award has been built into salary estimates for 2014/15.

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 £12,850 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 Installation of New Bearer Beams within Existing Sections of the Cemetery

2.6.1 Sections (areas) of the cemetery are allocated for different religions and for grave styles (e.g. lawn graves and traditional graves). Lawn grave sections require bearer beams to allow memorial headstones to be securely installed. Previously external contractors constructed the bearer beams. Currently the cemetery team construct the bearer beams. However with other work pressures priorities the cemetery team are unable to deliver this work year round.

2.6.2 There are sections where additional bearer beam bears are now required for further burials to take place. These sections are:

Section	Religious Grave Styles
C, CC, D, DD	Church of England
AX	Roman Catholic
V	Ahmadiyya Muslim
U	Muslim
W	Muslim and Jewish

2.6.3 It is proposed that the work can be undertaken as a rolling programme over the following years starting in 2014 and in outline comprises the following based on 2013 prices (excl VAT).

Proposed Rolling Programme	Estimated Cost £
2014/15 Proposal:	
Section D: 4 extra beams	5,500
Section C: 6 extra beams	7,000
Section AX: 5 extra beams	9,000
Section DD: 5 beams	9,000
Section CC: 5 beams	9,000
Total 2014/15	39,500
2015/16 Proposal	
Section V: 4 beams	7,000
Section U: 6 beams	9,000
Section V: 4 beams	7,000
Section W: 13 beams	20,000
Total 2015/16	43,000

2.6.4 When the above sections are completed the allocated budget would then allow bearer beams to be installed in the cemetery extension and a rolling program to repair and replace any dangerous bearer beams in the existing cemetery.

2.6.5 Quotations will be sought in accordance with Merton's Standing Orders, Financial Regulations and Financial Procedures and the work will be awarded to the best value quotation received.

3. Common Fund Balances

3.1 The balance on the Common Fund brought forward into 2013/2014 is £289,467. The balance on Purchasing Graves in Reserve Fund brought forward into 2013/2014 is £26,040. This provides a total fund balances carried forward of £315,507.

3.2 At the time of despatching this report the registrar was awaiting detailed plans and costings for four development options for the current toilets building. These will be despatched to the board when received for discussion at the meeting.

4. Alternative options

4.1 None for the purposes of this report.

5. Consultation undertaken or proposed

5.1 None for the purposes of this report.

6. Timetable

6.1 None for the purposes of this report.

7. Financial, resource and property implications

7.1 As contained in the body of the report

8. Legal and statutory implications

8.1 None for the purposes of this report.

9. Human rights, equalities and community cohesion implications

9.1 None for the purposes of this report.

13. Risk management and health and safety implications

13.1 Officers within Merton have utilised specialist risk management training and advice available as part of its Insurance arrangements to review Merton's Risk Strategy. It is proposed that MSJCB adopt this documentation and approach. Attached as Appendix I is the Draft Risk Strategy for Merton. It is envisaged that MSJCB will adopt the "Service" classification of Risk Impact and that as well as dovetailing into Merton's procedures an update risk register will be considered at each meeting of the Board. The updated Risk Register has been compiled using this revised documentation, and this is attached at the end of Appendix I. The Board are asked to review and approve this information.

<u>Appendices</u>	A – Q3 Budgetary Monitoring 2013/14 B – Revenue Estimates 2014/2015 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 Register as at January 2014 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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- All press contacts - Merton's Press office:
 - email: press@merton.gov.uk
 - Tel: 020 8545 3181

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

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

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

This disclaimer also applies to any links provided here.

	REVENUE ESTIMATE 2013/14 £	Expected to Date End December 2013 £	Actual to Date End December 2013 £	Variance to Date £	Forecast Position as at 31 March 2014 £	Projected Year End Variance £
Employees						
Salaries	67,690	50,770	34,760	(16,010)	66,530	(1,160)
Wages	147,290	110,470	108,670	(1,800)	150,000	2,710
Pensions	5,060	3,800	(3,610)	(7,410)	4,000	(1,060)
Gratuities	0			0		0
Agency	0	0	6,890	6,890	9,000	9,000
	220,040	165,040	146,710	(18,330)	229,530	9,490
Running Expenses						
General Maintenance - Buildings	4,930	3,700	5,500	1,800	5,500	570
General Maintenance - Electrical	1,040	780	1,050	270	4,080	3,040
Mechanical	0	0	(90)	(90)	20	20
General Maintenance - Grounds & Paths	6,090	4,570	2,330	(2,240)	2,330	(3,760)
Electricity	3,700	2,780	2,665	(115)	3,630	(70)
Gas	3,970	2,980	2,020	(960)	4,510	540
Recruitment Adverts	0	0	1,000	1,000	1,000	1,000
Cleaning Materials	320	240	150	(90)	150	(170)
Rubbish Disposal	3,550	2,660	1,300	(1,360)	7,000	3,450
Water	2,250	1,690	580	(1,110)	3,060	810
Rates	7,020	7,020	7,276	256	7,280	260
Equipment	1,870	1,400	7,490	6,090	7,490	5,620
Tools	160	120	0	(120)	0	(160)
Materials	3,880	2,910	4,420	1,510	4,900	1,020
Memorials, Burial and Cremation	1,280	960	250	(710)	300	(980)
Laundry	100	80	35	(45)	40	(60)
Clothing and Uniforms	660	500	560	60	560	(100)
Car Allowances	0	0	0	0	0	0
Petrol and Oil	950	710	330	(380)	500	(450)
Repair and Maintenance - Vehicles (SLA)	7,060	5,300	3,640	(1,660)	3,640	(3,420)
Printing and Stationery	1,550	1,160	200	(960)	390	(1,160)
Advertising	0	0	0	0	0	0
LBM Legal Services	0	0	2,330	2,330	2,330	2,330
Postage	50	40	0	(40)	0	(50)
Telephones	580	440	280	(160)	750	170
Affiliation fees	0	0	330	330	870	870
Training/Conference Expenses	560	420	445	25	450	(110)
Subscriptions	430	320	0	(320)	240	(190)
Software Licence	2,260	1,700	50	(1,650)	1,900	(360)
Insurance	3,070	0	0	0	3,020	(50)
Management and Administration Expenses	57,740	0	0	0	57,740	0
Members Allowances	0	0		0		0
Audit Fee	2,710	2,710	2,430	(280)	2,430	(280)
Travel Expenses	60	50	0	(50)	0	(60)
Depreciation	12,850	9,640	0	(9,640)	12,850	0
Provision for Bad Debt	0	0	0	0	0	0
	130,690	54,880	46,571	(8,309)	138,960	8,270

	REVENUE ESTIMATE 2013/14 £	Expected to Date End December 2013 £	Actual to Date End December 2013 £	Variance to Date £	Forecast Position as at 31 March 2014 £	Projected Year End Variance £
Interest and MRP Loan	124,181	0	0	0	131,720	7,539
Interest / Minimum Revenue Provision	124,181	0	0	0	131,720	7,539
<i>Miscellaneous Expenses</i>						
Tree Canopy	0	0	13,000	13,000	13,000	13,000
Outstanding Fess on Cemetery Extension	0	0	0	0	8,820	8,820
	0	0	0	0	5,000	5,000
General Maintenance - Grounds & Paths	0	0	0	0	0	0
	0	0	13,000	13,000	26,820	26,820
	474,911	219,920	206,281	(13,639)	527,030	52,119
Interment Fees	(482,850)	(362,140)	(348,260)	13,880	(446,000)	36,850
Memorial Fees	(25,000)	(25,000)	(26,500)	(1,500)	(26,500)	(1,500)
Memorial Seats	(200)	(200)	(140)	60	(140)	60
Maintenance of Graves	(12,000)	(12,000)	(30,260)	(18,260)	(30,400)	(18,400)
Grave Rights Transfer Fees	(12,000)	(9,000)	(4,610)	4,390	(5,200)	6,800
Rents	(13,740)	(10,310)	(4,050)	6,260	(14,000)	(260)
Interest	(20)	(20)	0	20	0	20
Miscellaneous Fees	(60)	(50)	(400)	(350)	(400)	(340)
TOTAL INCOME	(545,870)	(418,720)	(414,220)	4,500	(522,640)	23,230
Budget Total	(70,959)	(198,800)	(207,939)	(9,139)	4,390	75,349

Merton and Sutton Joint Cemetery Board Estimates 2013

Appendix B

	REVENUE ESTIMATE 2013/14 £	ESTIMATED OUTTURN 2013/14 £	REVENUE ESTIMATE 2014/15 £
Employees			
Salaries	67,690	66,530	65,900
Wages	147,290	150,000	150,720
Pensions	5,060	4,000	18,000
Agency	0	9,000	0
	220,040	229,530	234,620
Running Expenses			
General Maintenance - Buildings	4,930	5,500	5,500
General Maintenance -Mechanical	0	4,080	1,500
General Maintenance - Electrical	1,040	20	500
General Maintenance - Grounds & Paths	6,090	2,330	5,000
Electricity	3,700	3,630	2,670
Gas	3,970	4,510	2,020
Recruitment Adverts	0	1,000	0
Cleaning Materials	320	150	0
Rubbish Disposal	3,550	7,000	6,000
Water	2,250	3,060	3,500
Rates	7,020	7,280	7,020
Equipment	1,870	7,490	1,700
Tools	160	0	0
Materials	3,880	4,900	2,300
Memorials, Burial and Cremation	1,280	300	0
Laundry	100	40	40
Clothing and Uniforms	660	560	0
Car Allowances	0	0	0
Petrol and Oil	950	500	550
Repair and Maintenance - Vehicles (SLA)	7,060	3,640	5,360
Printing and Stationery	1,550	390	750
Advertising	0	0	0
LBM Legal Services	0	2,330	2,330
Postage	50	0	0
Telephones	580	750	450
Affiliation fees	0	870	560
Training/Conference Expenses	560	450	450
Subscriptions	430	240	240
Software Licence	2,260	1,900	2,200
Insurance	3,070	3,020	3,020
Management and Administration Expenses	57,740	57,740	57,740
Audit Fee	2,710	2,430	2,430
Travel Expenses	60	0	0
Depreciation	12,850	12,850	12,850
Provision for Bad Debt	0	0	0
	130,690	138,960	126,680

Merton and Sutton Joint Cemetery Board Estimates 2013

Appendix B

	REVENUE ESTIMATE 2013/14 £	ESTIMATED OUTTURN 2013/14 £	REVENUE ESTIMATE 2014/15 £
Interest and MRP - Loan	124,181	131,720	129,270
Interest / Minimum Revenue Provision	124,181	131,720	129,270
<i>Miscellaneous Expenses</i>			
Tree Canopy	0	13,000	0
Outstanding Fees on Cemetery Expansion	0	8,820	0
Drawing up Plans for Toilets/Office	0	5,000	0
Bearer Beams	0	0	39,500
	0	26,820	39,500
TOTAL EXPENDITURE	474,911	527,030	530,070
Interment Fees	(482,850)	(446,000)	(490,000)
Memorial Fees	(25,000)	(26,500)	(25,000)
Memorial Seats	(200)	(140)	(200)
Maintenance of Graves	(12,000)	(30,400)	(12,000)
Grave Rights Transfer Fees	(12,000)	(5,200)	(6,000)
Rents	(13,740)	(14,000)	(14,480)
Interest	(20)	0	(20)
Miscellaneous Fees	(60)	(400)	(60)
TOTAL INCOME	(545,870)	(522,640)	(547,760)
Budget Total	(70,959)	4,390	(17,690)
Miscellaneous (Use of balances)			

Employee Costs

Appendix C

	REVENUE ESTIMATE 2013/14	REVENUE ESTIMATE 2014/15
	£	£
Salaries (inclusive of employers' Superannuation and National Insurance)		
Full time Officers	37,910	36,190
Foreman/Supervisor	23,280	23,750
Other supervisory costs	61,190	59,940
Part time Officers		
Clerk	1,680	1,480
Treasurer	1,680	1,480
Registrar	1,680	1,480
Consultant Surveyor	530	490
Superannuation and National Insurance	930	1,030
	67,690	65,900
Wages (inclusive of employers' Superannuation and National Insurance)	147,290	150,720
Pensions	5,060	18,000
	220,040	234,620
		Total Employee Costs

Merton and Sutton Joint Cemetery Board

REVENUE REVENUE ESTIMATEESTIMATE	
2013/14	2014/15
£	£

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
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
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Merton & Sutton Joint Cemetery Board fees effective from 1st April 2014

Appendix E

	2014 Increase
	0%
	5%
	10%

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
PURCHASE OF BURIAL RIGHTS	£2,105.00	£3,683.00	£3,158.00
INTERMENTS (chapel facilities can be included at no cost)	£1,317.00	£2,305.00	£1,317.00
TOTAL	£3,422.00	£5,988.00	£4,475.00

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 (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£2,350.00	£4,114.00	£3,527.00
INTERMENTS (chapel facilities can be included at no cost)	£1,317.00	£2,305.00	£1,317.00
TOTAL	£3,667.00	£6,419.00	£4,844.00

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

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

Coffins only	Child Interments	
	Resident	Non Resident (x 1.75)
INTERMENTS (chapel facilities can be included at no cost)	Stillborn or child up to 1 year	£470.00
	Over 1 year up to 12 years	£1,173.00

4. Interments in a Common Grave - coffins only
All common graves are owned by the cemetery and have other interments in the grave

Coffins only	Common Graves	
	Resident	Non Resident
INTERMENTS (chapel facilities can be included at no cost)	Stillborn or child up to one year	£704.00
	Over 1 year up to 12 years	£1,095.00
	Over 12 years	£2,415.00

Garden spaces or vases are not allowed on common graves

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2014

Appendix E

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	£380.00	£1,543.00	£1,411.00	£2,469.00
INTERMENTS (chapel facilities can be included at no cost)	£354.00	£404.00	£354.00	£404.00
TOTAL	£1,234.00	£1,947.00	£1,765.00	£2,873.00

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 included the purchase of a new grave).

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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	£354.00	£1,317.00

7. Miscellaneous fees

	Resident
Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location	£515.00
Digging extra depth beyond 2 metres (6'6") America, English Casket & coffins 29" and over (depending on location)	£551.00
Coffins 29" and over extra charge	£256.00
Scattering Cremated Remains Over Graves under the turf	£100.00
Scattering Cremated Remains for a still born or up to 1 years old	£59.00
Interment of Cremated Remains of Resident in a private grave only	£354.00
Interment of Cremated Remains of a Non Resident in a private grave only	£404.00
Each additional Interment of Cremated Remains is half price of the original fee	POA

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2014

Appendix E

Transfer of Ownership of Grave (includes V.A.T.)	£95.00
Duplicate deed	£59.00
Exhumations:	
Exhumation of a body	£3,790.00
Exhumation of a cremation remains	£550.00
Search fee for per burial	£57.00
11.00 am Saturday Funeral Service * if available* additional charge	£674.00
Shroud burial including formation of chamber	£360.00
Cancellation (if a grave has already been prepared)	£1,317.00
Cancellation (if a grave has already been prepared) for a coffin 29" and over	£1,638.00
Cancellation of cremated remains interment (if a grave has already been prepared)	£354.00
Hire of Chapel only - extra 1/2 hour use of chapel, maximum 1 hour (for weekends please contact the Cemetery office)	£101.00
Service over run / late arrival of funeral per 30 mins	£256.00
Refund Charge	£50.00
Turfing of a grave only undertaken between October and March	£152.00
Bi degradable cremation remains container	£13.00
Gravestone map per grave via email	£5.00

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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"	£245.00
To replace an existing memorial stone for a new memorial	£245.00
To replace an existing memorial stone like for like for a new memorial	£245.00
Exceeding 4'6" in height but not exceeding 5' in height from ground level	£567.00
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"	£100.00
Additional Inscription and or repainting letters	£100.00
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"	£100.00
To renovate or repair existing memorial and clean at the same time	£100.00
To renovate or repair existing memorial	£100.00

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2014

Appendix E

To clean a memorial only	£100.00
Where memorial has subsided - to reinstate and level - Full Memorial	£296.00
Where memorial has subsided - to reinstate and level - Headstone only	£165.00

9. Planting and Upkeep of Private Graves

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

	Charge	20% V.A.T.	TOTAL	Total
1. Forming / Re-forming Garden area on single grave space (Adult or Child)	£75.83	£15.17		£91.00
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	£200.00	£40.00		£240.00
	£2,360.83	£472.17		£2,833.00
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	£120.00	£24.00		£144.00
	£1,363.33	£272.67		£1,636.00

MSJC 2014 Comparison of Resident Fees

Appendix F

	Merton 2014 % increase	Merton 2014	Merton 2013	Wandsworth 2014	Sutton 2013	North East Surrey Crematorium 2014	Croydon 2013	Ealing 2014	Lambeth 2013	Kingston 2013	Richmond 2013	Hammersmith and Fulham 2013
Purchase lawn section 50 Yr lease	10	2,105	1,914	2,626	1,840		3,152	1,135	4,144	1,265	1,660	1,680
Interment lawn section	5	1,316	1,254	1,732	935		951	1,135	1,185	835	1,100	1,260
TOTAL		3,421	3,168	4,358	2,775		4,106	2,270	5,329	2,100	2,760	2,940
NR Purchase lawn section	10	3,683	3,349	3,146	3,680		6,302	2,270	4,784		3,320	4,095
NR Interment lawn section	5	2,304	2,195	2,278	1,870		1,323	2,270	1,185		2,200	1,838
Purchase lawn section 75 Yr lease	10	3,158	2,871		N/A		N/A		N/A			
Nr Purchase lawn section 75 yr lease	10	5,526	5,024		N/A		N/A		N/A		2,200	
Trad/semi purchase 50yr	10	2,351	2,137		1,840		N/A		N/A	2,000		
Trad/semi purchase 75yr	10	3,520	3,200		N/A		N/A		N/A		4,400	
NR Trad/Semi purchase 50 yr	10	4,114	3,740		3,680		N/A		N/A			
NR Trad/Semi purchase 75 yr	10	6,160	5,600		N/A		N/A		N/A			
Casket Purchase 50 yr	10	2,397	2,179		N/A		N/A		7,086			1,575
Casket Purchase 75 yr	10	3,595	3,268		N/A		N/A		N/A			
Nr Casket Purchase 50 yr	10	4,194	3,813		N/A		N/A		7,406			2,363
NR Casket Purchase 75 yr	10	6,291	5,719		N/A		N/A		N/A			
Casket Interment	5	1,801	1,560	2,288	1,265		1,262	1,396	1,185	1,235	1,760	
NR Casket Interment	5	2,866	2,730	2,917	2,530		1,630	2,208	1,185			
Purchase of CR section 25yr	0	882	882				N/A	1,090	1,453			
Purchase CR section 40 yr	0	1,411	1,411		1,040	1,800	1,410		N/A	2,220	990	578
NR purchase CR section 25yr	0	1,543	1,543				N/A	2,180	3,230			
NR purchase CR section 40yr	0	2,469	2,469		2,080	1,800	N/A		N/A		1,980	
Interment Cremated Remain in CR section	0	354	354		275	250	185	496	164	160	280	315
NR Interment cremated remains	0	404	404		550	250	N/A	992	164		470	420
Interment in common grave adult	10	737	670	697	795		954		2,259	725	860	1,260
Interment in common grave over 1 up to 12	10	219	199	296	390		162		N/A			
Interment in common grave still born up to 1 yr	10	141	128	0	390		75		?			
NR Interment in common grave adult	10	2,415	2,195	898	1,590		1,323		N/A		1,755	1,838
NR Interment in common over 1 to 12	10	1,095	995	389	780		531		N/A			
NR Interment in common still born to 1 year	10	704	640	0	780		444		N/A			
Interment in private grave still born or child up to 1 year	5	269	256	0	390		75	54	698		0	0
Interment in private grave over 1 to children under 12	5	670	638	967	390		162	54	698	235	130	0
Interment in private grave over 12	5	1,317	1,254	1,732	390		954	812	698		130	1,260
NR Interment in private grave still born or child up to 1 year	5	470	448	802	780		531	399	698		100	
NR Interment in private grave over 1 to children under 12	5	1,173	1,117	1,105	780		444	1,488	698		345	
NR Interment in a private grave over 12 yrs	5	2,305	2,195	2,278	780		1,323	1,624	698		345	1,838
Digging Extra Depth to 8'	0	551	551		130		1,262	1,920		725	120	263
Scattering of cremated remains in the grave	0	100	100		N/A		74	74	75	N/A	120	79
Transfer of ownership	0	95	86	65	82	59	34	133	72	30	68	90
Geneology Search Fee	0	57	57	57	N/A		34	15	51	10		10
Grave location map via email	0	5	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Erection of Memorials under 4ft 6in	0	245	245		180		114		175	80	70	
Erection of Memorials over 4ft 6in	0	567	567		230		273		175		120	
Right to erect vase urn etc.	0	100	100		87	151	114	84	87	80	70	
Additional inscriptions	0	100	100		87	59	91	84	87	80	70	79
Extra for shroud	0	396	360	341	N/A							
Surcharge weekend funeral	0	674	674	584	N/A	330		446	735	550	535	
Exhumation	0	3,790	3,790	1,924	N/A			6,715	3,350	1,500		1,968
Exhumation of ashes	0	550	550	630	N/A			1,909	575	160		158
Late Funeral per 1/2 hr	0	256	256		N/A				205	35		
Use/Hire of chapel per 1/2hr	0	101	101	85	97	14	185	91		90		89

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

Merton Loan		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		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
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		
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		
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		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		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
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		
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		
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		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		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
61,188	58,740	56,292	53,844	51,396	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		
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		
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		
Adjustment to 13/14		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																								
Adjusted Total		1,824,516 1,751,534 1,678,552 1,605,570 1,532,588 1,459,606 1,386,624 1,313,642 1,240,660 1,167,678 1,094,696 1,021,714 948,732 875,750 802,768 729,786 656,804 583,822 510,840 437,858 364,876 291,894 218,912 145,930 72,948																								
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																								

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



London Borough of Merton Risk Management Strategy

January 2014 (V12)

DRAFT

Introduction

Risk management should take place at every level within the council and across our partnerships. Risk management should be a central part of any organisation's strategic management and should be seen as the means by which business opportunities are maximised and potential losses associated with unwanted events are reduced.

Local authorities are under increasing external pressure to improve outcomes for the public and at the same time reduce costs. As such the council is required to rethink how it operates in order to achieve its desired outcomes. Risks have to be understood, managed and controlled if we are to meet our objectives and therefore we need to ensure that we have a robust system of risk management in place. This will ensure that decisions are made on the best available information and the likelihood of success is increased.

Risk Management Strategy

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

This strategy sets out to provide a structured approach to identifying emerging risks as well as assessing and managing current risk. It builds in a process for regularly reviewing and updating identified risks.

This strategy will be reviewed on 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 to successfully execute its strategies'. A risk can be a threat, obstacle, barrier, concern, problem or event that may prevent us fulfilling our objectives.

Risks should not be confused with issues. Issues are current problems, questions, outstanding items, tasks or a request that is here today. 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.

Definitions of Risk Management

Risk Management is the process by which organisations methodically address risks with the goal of achieving sustained benefit within each activity and across the portfolio of all activities.

Organisations exist to achieve their ambitions, aims and objectives. Risk management is the process of how we identify the risks that may prevent us from achieving this, enabling us to anticipate, identify, manage, and where possible mitigate these risks. Ultimately, risk management is about creating a better understanding of the most important problems facing our organisation.

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. The established processes for the creation of these plans will act as an “anchor” for the risk management process.

Risk is also implicit in the decisions we make; how we make those decisions will affect how successful we are in achieving our objectives. Decision making is, in turn, an integral part of the day to day existence and is particularly prominent in times of change. Risk management therefore is a key component in the management of change and to decision making.

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 authority.

By being aware of and managing the risks we face, it is more likely that we will achieve our objectives and that, should a risk occur, we will be better placed to deal with it.

We endeavour to identify all risks facing the council and to monitor, manage and mitigate (where possible) all those risks which are deemed to be high (scored Amber or Red). Risks are monitored via Departmental Risk Registers, and key crosscutting risks to the council are placed on the Key Strategic Risk Register (KSRR).

Merton’s aims and objectives in relation to risk management are to:

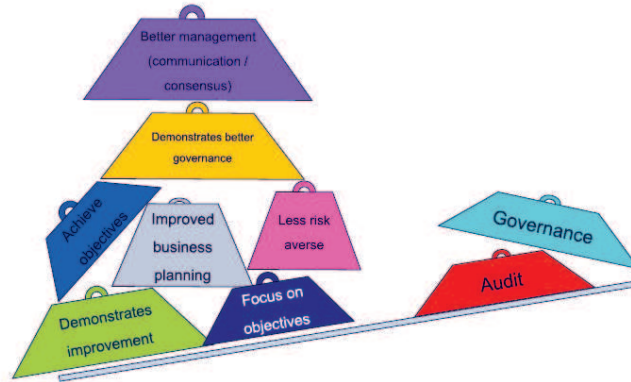
- Establish and maintain a robust framework and procedures for the identification, analysis, assessment and management of risk, including reporting and recording.
- To not expose the council to unacceptable levels of risk, minimise injury, damage, loss and inconvenience to staff, residents and service 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.
- Ensure consistent application of our methodology across all of our activities, including partnerships and projects.
- Effectively manage the total cost of risk.

The benefits and National drivers behind risk management

We are required to undertake risk management as it forms part of the Annual Governance Statement, we must demonstrate a systematic strategy, framework and process for managing risk. The council recognises that the benefits of risk management far outweigh the requirement to undertake the activity and such benefits include;

- Achieving 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 ability to adapt to change

- Improvement in corporate governance
- Compliance with statutory and regulatory requirements



Risk management awareness

Ensuring awareness of risk management will be undertaken on an on-going basis through training sessions, reviews, departmental meetings, briefings and staff bulletins. Each department has a risk champion who will be able to 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 e.g. the risk management toolkit and guidance.

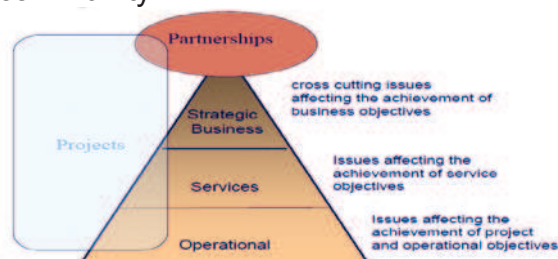
Risk Appetite

The council recognises that its risk appetite to achieve its 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 taken, for example to support innovation in service delivery. To offset this there are areas where the council will maintain a very cautious approach for example in matters of compliance with the law, and public confidence in the council, supporting the overall informed and cautious position on risk.

How does risk management fit in?

Risk management links closely with Health and Safety, Business Continuity, Emergency Planning and Insurance, by ensuring close links we can enhance the resilience of the organisation. 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, the link with risk management is key to ensuring the continuous delivery of services that 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 council is involved in a wide 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.

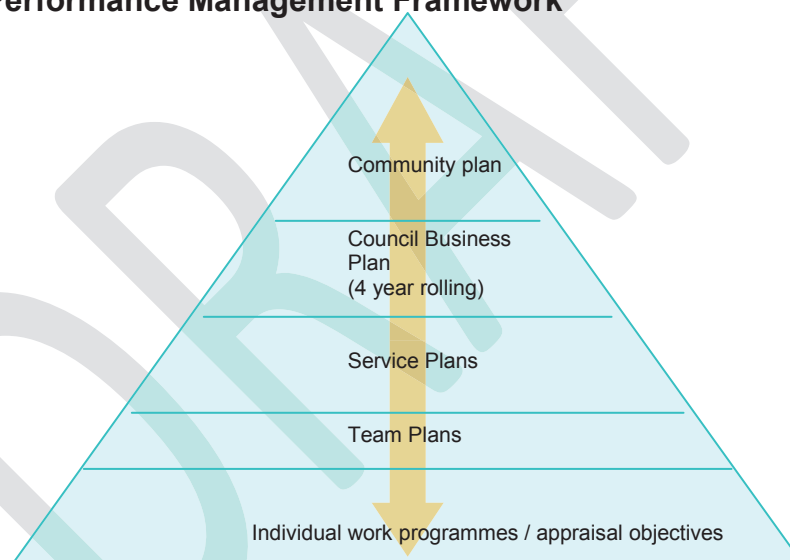
Risk management and financial planning

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

Corporate approach to risk management

In order to formalise and structure risk management, it is recognised there is an obvious and clear link with the business planning process and therefore risk management sits within the Business Planning team. The overall council Business Plan and service plans set out what a team, division, department, or the council as a whole, want to achieve in a set time frame, as shown below.

Merton Performance Management Framework



- CMT is ultimately accountable for delivering the council's Business Plan therefore they are responsible for the corporate KSRR.
- DMTs are responsible for their own service risk registers.
- Divisions or teams are responsible for their own risk registers, if applicable.

It is important that risks identified and assessed at an operational level can be escalated to a departmental or corporate level. However, because a risk may have a great impact on a team it does not necessarily follow that it may have the same impact on the department, or the organisation as a whole. Ultimately, it is the respective management team who decide if a risk is worthy of inclusion on their risk register.

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 (Service Level) together with the matrix as detailed below, should be used. 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 (Service Level)

Categories	1 Marginal	2 Significant	3 Critical	4 Catastrophic
Financial Impact - FI	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
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	= Very High
5	= High
4	= Significant
3	= Possible
2	= Low
1	= Almost Impossible

Likelihood	6	6	12	18	24
	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	
	Impact				

Impact	
4	= Catastrophic
3	= Critical
2	= Significant
1	= Marginal

Reporting and escalating risks

Risks on service area risk registers which are red and therefore score 15 and above should be reviewed at Departmental Managers Team (DMT) meetings to determine if any of these (red) risks are to be escalated to the Departmental Risk Register (DRR).

If DMT determine a risk to be significant enough to be escalated to the DRR for monitoring and management, then the risk needs to be checked for any cross cutting implications. If the risk could have an impact across the organisation, then it must be rescored using the Defining the Impact of risk (corporate level) criteria below, prior to escalation to the Key Strategic Risk Register.

Defining the Impact of Risk (Corporate Level)

Categories	1 Marginal	2 Significant	3 Critical	4 Catastrophic
Financial Impact - FI	Up to £2.5m per annum or up to £10m one off	£2.5m up to £5m per annum or up to £20m one off	£5m up to £7.5m per annum or up to £30m one off	£7.5m up to £10m per annum or above £30m one off
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

Having been reviewed / rescored against the definition of likelihood and risk (corporate level), risks with a score of between 10 to 24 (inclusive) and which will impact across the whole organisation are to be escalated to the KSRR. The matrix below shows the re-evaluated risk scores which require escalation.

Likelihood							Impact	
6	= Very High		6	12	18	24	4	= Catastrophic
5	= High		5	10	15	20	3	= Critical
4	= Significant		4	8	12	16	2	= Significant
3	= Possible		3	6	9	12	1	= Marginal
2	= Low		2	4	6	8		
1	= Almost Impossible		1	2	3	4		
							Impact	
							1	
							2	
							3	
							4	

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 registers need to be regularly managed. The reviews of risk registers should be managed by exception. The reporting cycle as detailed below, takes place during April, July, October and January.

1 st week	2 nd week	4 th week
DMT – review operational service risks and propose KSRs as per the definitions of likelihood and impact for crosscutting risks	Corporate Risk Management Group (CRMG) – review service risks and proposed KSRs	CMT – identify and review KSRs

However, risks with a score of 15 and above (red risks) should be reviewed on a more frequent basis (at least monthly) with the responsible officer ensuring the risk has an action plan in place which is monitored and updated until the risk has been managed down to a score of 12 or below, where this is possible.

Roles, Responsibilities and Governance

Across the organisation we all have a responsibility to identify and manage risk.

Councillors

Elected councillors are responsible for governing the delivery of services to the local community. Councillors have a responsibility to understand the key risks the council faces and will be made aware of how these risks are being managed through the annual business planning process. All Councillors will have the 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.

Chief Executive and CMT

The Chief Executive and CMT are ultimately accountable in ensuring that risk management is fully embedded in the council's business planning and monitoring processes as well as having overall accountability and responsibility for leading the delivery of the council's Risk Management Strategy and Framework. CMT are to take a leading role in the risk management process ensuring that risk management is communicated, understood and implemented by Councillors, managers and staff, and establish a supportive culture.

CMT will submit an annual report on risk to the General Purposes Committee and Cabinet.

Directors

Each Director is accountable for proper monitoring of their departmental risk register, action plans and the embedding of risk management into the business planning process of their directorate. They will need to be actively involved in the risk management process within their department and CMT, including nominating an appropriate Risk Champion for their department. Directors are also accountable and responsible for leading the delivery of the council's Risk Management Framework in their respective Directorate.

Section 151 Officer / Internal Audit

The Section 151 officer and internal audit will be responsible for carrying out independent reviews of the risk management strategy and processes, providing assurance and giving an independent and objective opinion, to the council on the adequacy of risk management, control procedures and governance.

An annual Audit Plan, based on a reasonable evaluation of risk, will be carried out and an annual assurance statement will be provided to the council based on work undertaken in the previous year. The section 151 officer will chair the CRMG group.

Risk Champions

Risk champions will work with their Director, Heads of Service, Managers and Team Leaders to ensure the RM Strategy and Framework is embedded in the Directorate and departmental planning, performance, project and partnership management, offering support and challenge. They will also represent their directorate at CRMG meetings.

They will assist management teams to identify and record all key risks to service, project and partnership objectives, monitoring and reviewing risks against performance.

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 to maintain an awareness of risk and feed those identified into the risk management process, understanding and acting upon the key risks that could significantly impact on the achievement of their service/team objectives.

Managers should encourage staff to be open about risk so that treatment actions can be agreed.

Risk Owners

Risk owners are responsible for Identifying and implementing risk treatment that will bring the risk/s they own to a tolerable level. Regularly reviewing the progress of the risk treatment actions and report on the risk treatment progress to the responsible body.

Individual Employees

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

Business Planning team

The business planning team are responsible for ensuring that risk management is embedded throughout the council, as well facilitating and supporting the risk management process and supporting risk owners. The team will ensure risk management documentation and intranet pages up to date and relevant, as well as updating the KSRR with emerging risks, new risks and updating existing risks.

In addition the Business Planning team will ensure risk is part of the annual service planning process, facilitate the CRMG meetings and submit strategic updates and reports on risk management to CMT, Cabinet, Audit and Assurance Committee etc.

Corporate Risk Management Group

The Corporate Risk Management Group will provide strategic direction and leadership to ensure a risk strategy is maintained and updated and that risks are appropriately identified and managed within the organisation. It will provide a forum that brings together risk specialists for the benefit of the council, it's staff and the wider community.

CRMG will strive to ensure that the risk management framework is embedded within the council's overall strategic and operational policies, practices and processes in a consistent and standardised manner.

In addition it will provide assurance that all risk based systems and processes are operating effectively to minimize the overall risk exposure to the Council. On a quarterly basis the headline departmental risks and planned mitigation activity from each department, project and partnership, will be discussed by CRMG and will then forward for discussion at CMT.

Cabinet

Cabinet will receive reports on the risk management strategy to determine whether corporate risks are being actively managed. They are responsible for agreeing the strategy on an annual basis, or when significant changes are made, and to report to full Council on the risk management framework.

General Purposes Committee

To provide an independent oversight of the adequacy of the risk management framework and the associated control environment. The committee will receive an annual review of internal controls and be satisfied it properly reflects the risk environment and any actions required to improve it. Reports will also be provided regarding the KSRR in order that the committee can determine whether strategic risks are being actively managed.

On an annual basis, the committee will review and recommend the adoption of the risk management strategy to cabinet, or if significant changes are identified, to request a revision.

Risk management in committee reports

When a report is submitted to a committee the author is required to complete a section on Risk Management and Health and Safety Implications. The committee should be informed of any significant risks involved in taking a recommended course of action or if it decides not to follow the recommend course of action. The risk assessment should follow the corporate procedure and scored using the risk matrix. The report should also give details of any controls proposed, or in place, to manage the significant risks identified. Where appropriate, reference should be made to any existing risk.

Report authors are advised to consult with the Business Planning team or their departmental risk champion, for further advice and to propose any risks to be considered for inclusion in the departmental or KSRR.

Risk No	Short Name	Risk	Issue	Cause	Consequences	Impact		Risk Score	RAG Status R A G ↓ ↑ →	Direction of travel ↓ ↑ →	Impact code	Risk Owner	Portfolio Holder	Action Plan (Y/N) / Review date	Comment regarding review
						Likelihood	Consequences								
MSJCB1	Precept	✓		As precepting authority, if there is lack of demand, may be unable to repay £1.763m loan	MSJCB has not levied a precept since 1997. If additional income not sufficient to cover debt charges, the Board will need to levy a precept against constituent authorities	1 2		2	G	↓	FI	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Yes	RECOMMEND REMOVE
MSJCB2	Pandemic	✓		Increase in deaths due to pandemic	Unable to deal with demand for graves & different burial procedures	2 3		6	A	↓	R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Corporate Pandemic (swine flu) plan	LBM will update plans as and when any new pandemic arises
MSJCB3	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	Currently stables occupy bulk of unused land & pay peppercorn rent
MSJCB4	Cemetery upkeep	✓		Unable to maintain upkeep of cemetery due to budget and income pressures	If cemetery becomes unkempt may deter people using service and further impact on budget and income	1 1		1	G	↓	R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	RECOMMEND REMOVE
MSJCB5	Vandalism	✓		Deliberate theft, vandalism and desecration of graves	Public concern	1 1		1	G	↓	R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	RECOMMEND REMOVE
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	2 3		6	A	→	IIS	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	Have replaced bearer beams in one section. Situation is monitored on an ongoing basis.
MSJCB7	Access to Graves		✓	Staff not following procedures and processes properly which result in incorrect burials	Incorrect Grave Dug or Re-Opened / Grave not dug or incorrect specification result in delayed burial time. Personal Distress to Family, reputation impact and financial consequence	1 2		2	G	↓	R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	All staff go through induction and on the job training. Equity to discover what went wrong and procedures and processes are amended, if necessary - RECOMMEND REMOVE
MSJCB8	Waterlogged Land		✓	High levels of rainfall have resulted in the ground being waterlogged	Graves being dug are collapsing, may have to suspend the service	3 3		9	A	NEW	R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	It is believed that this is a short term problem as rectification would be costly.

Emerging risks		Risk	Issue
Emerging	Staffing changes		Changes to staffing may impact on service delivery e.g. on site staff to lock up cemetery
Emerging	Income generation		activity e.g. property rents
Emerging	Toilets/Office Block		Proposals for toilet/office need to be carefully managed
			Unlocked cemetery could lead to potential vandalism
			Impact on overall income levels
			May need to save up for proposed scheme

Interment Income

Number of Interments

	2013/2014	2012/13	2011/12
April	24	19	22
May	24	26	21
June	15	14	17
July	25	20	16
August	16	26	13
September	9	18	26
October	19	13	17
November	10	17	13
December	11	17	13
January	10	17	22
February	17	21	14
March	17	16	18
TOTAL (for full year)	197	224	212

Projected Burial 2014/15 (Average for 2011 to 2014)	211
Projected Interment Income 2013/14	(446,000)
Projected Income 2014/15 with Price Uplift	(490,000)
Projected Income 2014/15 without Price Uplift	(478,000)

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