



ADVANCED PUBLICATION OF REPORTS

This publication gives five clear working days' notice of the decisions listed below.

These decisions are due to be signed by individual Cabinet Members
and operational key decision makers.

Once signed all decisions will be published on the Council's
Publication of Decisions List.

- 1. CAPITAL ADJUSTMENT - CONSTRUCTION OF MAUSOLEA AND
BURIAL CHAMBERS - EDMONTON CEMETERY (Pages 1 - 6)**

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London Borough of Enfield**Operational Report: Construction of Mausolea and Burial Chambers
Edmonton Cemetery.****Report of** **Doug Wilkinson**

Subject: **Capital Adjustment****Executive Director:** **Sarah Cary****Ward** **Bush Hill Park****Key Decision:** **KD 5404**

Purpose of Report

1. To approve the use of £1,457,000 of capital funding to complete the building of Mausolea and Burial Chambers at Edmonton Cemetery. The overall project was originally approved by KD4234 (Cabinet 2016) at which point it was to be funded from an earmarked reserve. As part of the review of earmarked reserves at the end of last financial year, against the backdrop of growing Covid-19 pressures, it was agreed that funding would be switched to borrowing. Of the £1,457,000 being sought, £640,000 was previously approved by the Director of Environment & Operational Services under delegated powers (KD4558) in March 2020. Only £817,000 of additional capital is required to deliver the building of Mausolea and Burial Chambers at Edmonton Cemetery.

Proposal(s)

2. The construction work for 144 mausolea, 200 vaulted chambers, and 144 cremation niches. This will provide a capacity of 544 burials (each vaulted chamber accommodates two burials) as well as the 144 spaces for cremated remains. The construction will cost the Council £1,457,000 and is to be financed by borrowing from the Public Works Loan Board or equivalent in accordance with the Council's Treasury Management Strategy.

Reason for Proposal(s)

3. The current pandemic situation has highlighted the need for the timely provision of increased burial facilities which is seen as an essential public and social requirement. The mausolea and burial chambers built at Edmonton (about 10 years ago) are nearly full and this new section will provide greater choice of a

final resting place for our residents. This form of interment is the favoured option of interment by sections of Enfield's community.

Relevance to the Council's Plan

4. The population continues to grow and we are acting so that people of all ages can access the essential services they need. With increasing older populations in the borough, we know that even greater demands will be placed on our services. Unfortunately, death can come any age and families like to be buried in the local community and near each other. Local availability and choice of interment options provides community stability as residents can be assured that a final resting place can be found locally and together.

Background

5. The pandemic and lack of interment options in London has highlighted that the provision of increased burial facilities is seen as an essential public and social requirement. Prior to the coronavirus pandemic Enfield's cemeteries were already approaching full capacity and this overall project began much earlier with the expansion of Edmonton Cemetery to address a shortage of ground burial plots. The construction of this phase of works has started and it is vital to accelerate the construction programme whilst the current framework contractor is working in the Borough and can provide the necessary resources to us.

Main Considerations for the Council

6. Pre-constructed units offer immediate burial provisions in an emergency situation which can be used at a moment's notice with the requirement for minimal additional labour resources (placement and sealing only, and no further excavations) which are likely to be in short supply should we see another pandemic. We are all aware that a Flu pandemic is still a major threat. The original Mausolea and Burial Chambers constructed about 10 years ago is near full and residents looking for this type of interment may well choose to find this provision outside the borough if we cannot provide them. This will then result in the loss of other family members being interred elsewhere.

Safeguarding Implications

7. There are no safeguarding implications.

Public Health Implications

8. Additional Bereavement Services capacity provides a higher level of service and commitment to the wellbeing of the community. Local interments help cement the cohesion of the extended family unit. This is more important than ever in a pandemic emergency situation and allows for end of life planning. We have seen this at Southgate Cemetery where one family pre-purchased four units.

Equalities Impact of the Proposal

9. These facilities are open to all and has no negative impact on equalities. The choice of interment above ground or in a burial vault is the preferred interment of some faiths and we would be meeting that need. Easy access is provided with no maintenance (only cleaning) which is beneficial to the elderly and people with physical disabilities.

Environmental and Climate Change Considerations

10. The Mausolea have built in water storage tanks concealed in the design to collect rainfall from the roofs. The tanks have water taps so the residents may use this resource to water flowers. The fact that these are all pre-constructed minimises the use of machinery on site and no mechanical equipment is needed on site for interments. The mausolea also provide an acoustic barrier along the A10 reducing the noise impact on users of the cemetery. A new planting scheme has been approved by planning.

Risks that may arise if the proposed decision and related work is not taken

11. We would need to cease construction and not meet our burial needs which have been identified.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

12. The only risk is lack of sales of these facilities. This is highly unlikely as we have sold most of the units constructed 10 years ago. While the contractors only started on site (September) we have already pre-sold one to a local resident.

Financial Implications

13. The original business plan at the time of the development of Edmonton Cemetery project had projected income generated from the sale of burial sites and existing burial chambers would be held in an earmarked reserve to support any future developments at the Cemetery. In February 2020 the Council had obtained the cost of developing additional mausolea and burial chambers. The cost of the new development is £1,457,000, of which the £1,100,000 was to be financed from the Cemeteries earmarked reserve. However, due to the medium term financial pressures for 2020/21 as a result of the impact of COVID 19, the reserve was re-purposed as a Corporate reserve to support overall the Council's budgetary pressures and therefore is no longer available to fund the project.

The cost of the extension at Edmonton Cemetery is circa £1,457,000. £640,000 was previously approved by the Director of Environment & Operational Services under delegated powers (KD4558) in March 2020, and will be funded from borrowing in accordance with the Council's Treasury Management Strategy. The balance of £817,000, will also be funded from borrowing.

Once the extension is complete it is expected that the sale of the additional burial sites and mausoleum chambers will generate average additional income of £68,178 annually. Over 40 years (in line with the asset life) income of £2,727,100 will have been generated.

Borrowing £1,457,000 over 40 years at a rate of 3.50% on an annuity structure will cost the Council £1,272,094 in interest. This equates to an average of £31,802 per annum that will be charged to the revenue budget. Principal repayments on average will be £36,425 per annum, which will also be charged to the revenue budget under the Minimum Revenue Provision charge. The income generated from the sale of burial sites and mausoleum chambers will cover the cost of borrowing.

Taking the cost of borrowing and income generation into consideration, the capital investment yields a positive Net Present Value (NPV) of £49,904 and an internal rate of return 3.73%.

Legal Implications

14. The project to expand Edmonton Cemetery began following the approval given by Cabinet in the report to Cabinet of 19 October 2016 headed "The Development of Edmonton Cemetery" (KD4234 refers). This report refers to construction having begun in September 2021, and seeks to approve allocation of capital borrowing of £817,000 to complete the building of mausolea and burial chambers at the cemetery. £640,000 was previously approved by the Director of Environment & Operational Services under delegated powers.

Section 214(1) of the Local Government Act 1972 (the 1972 Act) provides that London Boroughs are burial authorities for the purpose of Section 214 and Schedule 26 of the 1972 Act. Section 214(2) provides that a London Borough, as a burial authority, may provide cemeteries and maintain cemeteries whether inside or outside of their area.

Workforce Implications

15. Enhanced site training for operatives will be given so that all interments can be completed by our own cemeteries personal.

Property Implications

16. There are no property implications.

Other Implications

17. None Identified.

Options Considered

18. N/A

Conclusions

19. As part of the review of earmarked reserves at the end of last financial year, against the backdrop of growing Covid-19 pressures it was agreed that funding would be switched to Capital and this sum is now approved in the capital budgets.

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Background Papers

The following documents have been relied on in the preparation of this report:

KD4234 The Development of Edmonton Cemetery

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