

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Newark & Sherwood District Council,
Civic Rooms 1+2, Castle House,
Great North Road, Newark, NG24 1BY

Monday, 19 May 2025 at 10.00 am

Members:-

Ashfield District Council	Councillor T Hollis Councillor C Huskinson Councillor H Smith
Mansfield District Council	Councillor A Burgin Councillor S Richardson Councillor C Whitby
Newark & Sherwood District Council	Councillor L Brazier Councillor S Crosby Councillor P Peacock

AGENDA

Item	Page No.
1. Declarations of intent to record the meeting	
2. Apologies for Absence	
3. Appointment of Chair	
In accordance with the Constitution the offices of Chair and Vice-Chair shall, in successive years, rotate between the three constituent authorities. The Chair for 2025/26 will be a Member from Newark & Sherwood District Council.	
4. Appointment of Vice-Chair	
The Vice-Chair for 2025/26 will be a Member from Mansfield District Council.	
5. Declarations of interest by Members and Officers	
6. Minutes of the meeting held on 24 February 2025	3 - 6

7.	Operations Report	7 - 9
8.	Annual Statement of Accounts 2024/25	10 - 81
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10.	Committee Work Programme	87 - 90
11.	Date of Next Meeting - 22 September 2025	
12.	Exclusion of the Press and Public	
	To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.	
13.	Crematorium Development Appendices	91 - 137

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Ashfield District Council, Urban Road, Kirkby in Ashfield, NG17 8DAA on Monday, 24 February 2025 at 10.00 am.

PRESENT: Councillor T Hollis (Chair)
Councillor P Peacock (Vice-Chair)

Councillor C Huskinson, Councillor H Smith, Councillor A Burgin,
Councillor S Richardson, Councillor C Whitby and Councillor S Crosby

APOLOGIES FOR Councillor L Brazier
ABSENCE:

23 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

24 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intention to record the meeting was declared apart from through the usual web platforms.

25 MINUTES OF THE MEETING HELD ON 16 DECEMBER 2024

The Minutes of the Meeting held on 16 December 2024 were approved as a correct record and signed by the Chair.

26 OPERATIONS REPORT

The report provided an update on the current operation of the Crematorium.

The Crematorium and Cemeteries Manager and Registrar presented the report highlighting the cremator and ancillary equipment, building maintenance and repair, and children's funeral fund update.

AGREED (unanimously) that:

- i) the committee noted the report.
- ii) the committee approved the spend of £12,895 to be used from reserves, for the repair and maintenance work to be carried out on the crematorium.
- iii) the committee approved the donation of £3000 to the Children's Bereavement Centre to fund 15 Counselling sessions for Children across in Mansfield, Ashfield and Newark and Sherwood.

27 FINANCIAL MANAGEMENT REVIEW APRIL-DECEMBER 2024

The report showed the forecasted year end position for the 2024/2025 financial year

for the Mansfield Crematorium as at 31 December 2024.

The Financial Services Manager for Mansfield District Council gave an overview of the report to the members of the Committee.

AGREED (unanimously) that:

- i) the financial information provided in Table 1 and Appendix 1 was for noting only.

28 REVENUE AND CAPITAL BUDGET 2025/26 - 2027/28

The report provided the revenue and capital budgets for 2025/2026 and the proposals for 2026/2027 and 2027/2028.

Table 1 in the report summarised the revenue budget information provided in more detail at Appendix 1.

AGREED (unanimously) that:

- i) the proposed revenue and capital budgets for 2025/26 be approved, as per Appendix 1.
- ii) the proposed revenue and capital budgets for 2026/27 and 2027/28 be approved in principle, be approved as per Appendix 1.
- iii) in 2025/26 an annual surplus of £701,657 be approved.
- iv) in 2026/27 and 2027/28 an annual surplus of £463,522 and £523,663 respectively be approved in principle.

29 DATES FOR MEETINGS AFTER MAY 2025

The report provided the proposed dates for 2025 – 2026 for consideration and approval having checked against financial reporting deadlines.

AGREED (unanimously) that:

- i) the following dates be approved -
 - 22 September 2025 at Mansfield District Council
 - 15 December 2025 at Newark & Sherwood District Council
 - 23 February 2026 at Ashfield District Council
 - 18 May 2026 at Mansfield District Council

30 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

31 DATE OF NEXT MEETING - MONDAY, 19 MAY 2025

32 EXCLUSION OF THE PRESS AND PUBLIC

Agreed (unanimously) that under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.

33 CREMATORIUM DEVELOPMENT REPORT

Committee resolved that under Section 100(A) of the Local Government Act 1972, the press and public be excluded from the meeting during discussion of this item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Schedule 12A of the Act and that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

It is considered that the need to treat the information in this report as exempt outweighs the public interest in disclosure because of potential to prejudice the commercial interests of the contractor, if the financial details were to be put into the public domain thereby becoming available to competitors.

Meeting closed at 10.40 am.

Chair

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 19th May 2025 (10.00 am)

Director Lead: Mansfield District Council, Ady Selby, Assistant Director Neighbourhood Services, 01623 463036

Lead Officer: Mansfield District Council, Nada Colclough, Crematorium and Cemeteries Manager and Registrar, 01623 463882

Report Summary	
Type of report	Open Report
Report Title	Operations Report
Purpose of Report	This report seeks to provide an update the current operation of the crematorium
Recommendations	1. That the committee note the report

1.0 Background

The previous report was presented to the committee in February 2025. This report provides the committee with an update on progress since the last meeting.

2.0 Proposal/Options Considered and Reasons for Recommendation

2.1 Cremator and Ancillary Equipment

- 2.1.1 Cremator number 4, the bariatric cremator, is non-operational at the time of writing this report. While there has been significant investigative work into the malfunction this has not been resolved. The impact of this is on the crematoriums ability to accept larger coffins for cremation. In addition to this this reduces the cremations capacity daily, with only two cremators remaining operational. While investigations are ongoing the decision may need to be taken to decommission the bariatric cremator, further reducing the operations capacity in the long term. Stakeholders have been communicated with to ensure that the crematorium is only in receipt of coffins that can be cremated however the reduction in capacity to only 8 cremations per day has meant a delay in being able to provide funeral directors with sufficient options for services.

- 2.1.2 Any works that are viable that would require significant spend will be presented to the committee in due course. This will be a consideration if the replacement parts needed can be utilised on new cremators.
- 2.1.3 Cremators two and three remain operational however there are intermittent issues with number two that requires further investigation.

2.2 Building Maintenance and Repair

- 2.2.1 As approved at the committee meeting in February the new water Supply has now been completed, with minimal disruption to services.
- 2.2.2 The replacement distribution board has also been installed however due to the power being switched off for the works to take place this required the site to close for a day. This work has now been completed.

2.3 Bereavement Support

- 2.3.1 The bereavement Café has now been operating for 12 months and while this is organised by a group of local funeral celebrants, we have continued to support by hosting the monthly event at the crematorium. The event has continued to grow, and this means that the group will take place at an additional site.
- 2.3.2 The event will be held at South Mansfield Community Centre, with support from Councillor Richard Tempest-Mitchell, Lindhurst Ward.
- 2.3.3 In addition to the support being received from Cllr Tempest-Mitchell, we will continue to offer support at the new venue where possible, increasing the number of families able to access such support.
- 2.3.4 Further to the decision being taken in February, to make a donation in support of counselling for children within Mansfield, Ashfield and Newark and Sherwood, the donation has now been explored with the Children's Bereavement Centre who have confirmed that the £3,000 donation will provide counselling for 15 children, 5 in each of the three districts.
- 2.3.5 A communication piece will take place to support the promotion of the services offered, in the hope that more families can access support services. This will be completed in conjunction with each of the authorities.

2.4 Cremation Data

- 2.4.1 Cremation have been in decline since 2019/20 financial year, however 2024/25 saw higher numbers, seeing circa 10% more throughput than forecasted.

Year	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/25	Percentage Decrease since 2019
Q1	565	745	533	576	561	469	16%
Q2	505	511	558	595	476	469	7%
Q3	579	640	607	512	521	506	13%
Q4	660	838	601	691	586	546	17%
Total	2309	2734	2299	2374	2144	1990	14%

Implications

In writing this report and in putting forward recommendation's officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have referred to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

N/A



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 19th May 2025

Director Lead: Mansfield District Council, Dawn Edwards, Corporate Director

dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor

estocks@mansfield.gov.uk or tel. 01623 463498

Report Summary	
Type of report	Open Report
Report Title	Annual Statement of Accounts 2024/2025
Purpose of Report	This report presents the annual report and statement of accounts for 2024/2025 showing the committee's financial position as at the 31 March 2025 & the revenue and capital activity during the financial year.
Recommendations	<ul style="list-style-type: none">(i) The statement of accounts as presented in Appendix A for the financial year 2024/2025 is approved.(ii) The 2024/2025 surplus distribution as detailed in Appendix A, 3.7, page 7, is approved.(iii) That up to £4,607,945 of unused capital budget in 2024/2025, as detailed in 3.8.1 of Appendix A, page 8, to be carried forward into 2025/2026 is approved(iv) The detailed revenue and capital information provided in Appendix C, is for noting only.

1.0 **Background**

3.1 The annual statement of accounts is a statutory document which must be produced and approved by the committee, Appendix A. The statement informs interested parties of the financial position of the Mansfield and District Joint Crematorium as at the end of the financial year i.e. 31 March 2025 and shows the financial activity during that period (1 April 2024 to 31 March 2025) together with any significant factors affecting the committee and its finances.

TIAA Ltd has reviewed the accounts and has issued a certificate which states that the statement of accounts presents fairly the Crematorium's comprehensive income and expenditure account and

balance sheet and that the statements are fully supported with the underlying financial records; this is included within Appendix A page 51.

- 3.2 The Joint Crematorium Committee is required to produce an annual governance statement, which is included within Appendix A pages 40-48.
- 3.3 The actuary report produced by Barnett Waddingham is included within Appendix B. The actuary is instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund, to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme to employees of Mansfield and District Joint Crematorium as at 31 March 2025.
- 3.4 The statement of accounts for the year ending 31 March 2025 have been prepared in accordance with the latest Code of Practice on Local Authority Accounting to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2024/2025 and the Service Accounting Code of Practice published by Chartered Institute of Public Finance and Accounting (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
- 3.5 The capital budgets for 2024/2025 were £4,607,945 underspent as detailed in Appendix A, 3.8.1, table 4 page 8. It is recommended that the unused capital budget in 2024/2025 for Fire Doors and New Crematorium Development is carried forward into 2025/2026 to finance these works.
- 3.6 A detailed revenue and capital financial information table 2024/2025 is included within Appendix C.

2.0 Proposal/Options Considered and Reasons for Recommendation

The preferred option available is for the Committee to approve the Statement of Accounts.

Members of the Committee could choose not to approve the Statement of Accounts or request amendments to the contents therein. The three constituent Councils are aiming to have their audited accounts completed as close as possible to the 27th February 2026 deadline, and approved Crematorium accounts are required for all three authorities to achieve this deadline.

RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
The statement is not approved by 27 th February 2026.	Member authorities will be unable to complete their audited accounts by 27 th February 2026 without crematorium figures, resulting in potential audit delays and additional costs.	Low	Ensure that the date set for Members of the Committee to consider this report is met

The preparation of the Statement of Accounts is a statutory requirement.

3.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/2025 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

The audit is carried out in accordance with the Accounts and Audit Regulations 2015.

- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: The statement of accounts includes the budgeted surplus allocation for each member authority

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

Report Author	-	Ellie Stocks
Designation	-	Senior Financial Advisor
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MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2024/2025



Mansfield
District Council



**NEWARK &
SHERWOOD**
DISTRICT COUNCIL

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1. INTRODUCTION

Mansfield Crematorium was built in the late 1950's as a joint initiative by a group of local authorities who recognised the need for cremation facilities which were easily accessible to the people of the area.

The operation and management of the Crematorium is conducted through a Joint Committee comprising of Mansfield District Council, Ashfield District Council and Newark and Sherwood District Council. The joint use agreement has been revised as circumstances have changed, currently Mansfield and Ashfield District Council's each appoint three executive members to the Joint Committee and Newark and Sherwood District Council appoints three elected members in accordance with the rules on political balance.

Mansfield District Council is the lead authority for the Joint Committee; who holds the contracts of employment for the staff and the legal title to the Crematorium; its Head of Finance acts as Treasurer of the Committee.

The constituent authorities have given delegated authority to the Joint Committee to determine the capital programme, provided the costs can be met through revenue surpluses or the capital fund.

The operating surplus of the crematorium is distributed to the constituent authorities on the basis of throughput as would any capital expenditure that could not be financed from the Joint Committees own resources.

The Statement of Accounts for the year ended 31 March 2025 have been prepared in accordance with latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2024/2025 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

These accounts will present:

- An explanation of the Financial Statements
- The Annual Report and a summary of the financial performance
- The Accounting Policies which have been applied in preparing these accounts
- The Core Financial Statements
- Supplementary Financial Statements and Notes to support the accounts

Further Information

If you require any further information concerning the accounts of the Joint Crematorium Committee please contact the Corporate Director at Mansfield District Council, The Civic Centre, Chesterfield Road South, Mansfield, Nottinghamshire, NG19 7BH

Telephone 01623 463015 or by email: ASaccountancy@mansfield.gov.uk

2. EXPLANATION OF THE ACCOUNTING STATEMENTS

The Statement of Accounts sets out the Joint Committee's income and expenditure for the 2024/2025 financial year and its financial position at 31 March 2025. It comprises core and supplementary statements, together with disclosure notes.

The Core Financial Statements are:

Movement in Reserves Statement (MiRS) - This is a summary of the changes to the reserves during the course of the year. Reserves are divided into "usable" those which can be invested in capital projects or service improvements and "unusable" which must be set aside for specific purposes.

Comprehensive Income and Expenditure Statement (CIES) - This records all of the Joint Committee's income and expenditure for the year. The top half of the statement provides analysis of income and expenditure. The bottom half of the statement deals with the corporate transactions and funding.

Balance Sheet - The Balance Sheet is a "snapshot" of the financial position of the Joint Committee. It shows the assets, liabilities, cash balances and reserves at the year-end date.

Cash Flow Statement - This statement shows the reasons for the changes in the Joint Committee's cash balances during the year and whether that change is due to operating activities, new investment or financing activities.

The Supplementary Financial Statements are:

Annual Governance Statement - This sets out the Joint Committees' governance structures and its key internal controls.

Other Key Sections:

Statement of Responsibilities - This sets out the respective responsibilities of the Joint Committee and the Treasurer.

Accounting Policies - These explain the treatment and basis of the figures in the accounts in accordance with proper accounting practices.

Notes to the Financial Statements – The Expenditure and Funding Analysis (EFA) shows how annual expenditure is used and funded from resources in comparison with how those resources are consumed or earned. The other notes expand on important points shown in the core financial statements and provide additional information.

Glossary of Terms and Abbreviations - Key terms used throughout this document are explained further within these pages.

3. ANNUAL REPORT AND SUMMARY OF FINANCIAL PERFORMANCE

3.1 Summary of Financial Performance

The actual performance for the year compared to the budgeted controllable income and expenditure is shown in the table below:

Table 1 – Financial Performance 2024/2025

2023/2024		2024/2025			
Actual Outturn £	Income and Expenditure Summary	Original Budget £	Revised Budget £	Actual Outturn £	Variance to Revised Budget £
	Income				
-2,004,578	Cremation Fees	-2,286,450	-2,286,450	-1,946,164	340,286
-34,182	Other Income	-34,110	-34,110	-46,860	-12,750
-2,038,760	Gross Income	-2,320,560	-2,320,560	-1,993,024	327,536
	Expenditure				
458,122	Employee Costs	476,405	476,405	396,995	-79,410
420,316	Premises Costs	603,208	603,208	540,560	-62,648
214,173	Supplies and Services	196,999	196,999	201,568	4,569
64,941	Support Services	80,574	80,574	71,085	-9,489
-5,314	Provisions	0	0	9,911	9,911
366,670	Depreciation and Impairment	129,265	129,265	167,640	38,375
0	Capital Charges	120,000	120,000	0	-120,000
1,518,908	Gross Expenditure	1,606,451	1,606,451	1,387,759	-218,692
-519,852	Net Cost of Service	-714,109	-714,109	-605,265	108,844
-130,126	Interest Received	-2,500	-2,500	-101,187	-98,687
-366,671	Reverse Depreciation and Impairment	-129,265	-129,265	-167,640	-38,375
0	Transfer from Usable Reserve	-29,126	-29,126	0	29,126
7,000	Net Pension Interest and Liability	0	0	24,000	24,000
0	Transfer to Usable Reserve	0	0	0	0
-1,009,649	Surplus	-875,000	-875,000	-850,092	24,908
134,263	Transfer Surplus in Excess of Budget to Usable Reserves	0	0	0	0
-875,386	Net Surplus for Distribution	-875,000	-875,000	-850,092	24,908

The main reasons for the variances between budgeted and actual income and expenditure is summarised below:

3.2 Income

The gross income received during 2024/2025 was £1,993,024 compared to a revised budget of £2,320,560, a decrease of £327,536 (14.11%). This variance was due to:

- The estimated number of cremations for 2024/2025 was 2,200; the actual number of cremations undertaken was 1,991 which is a decrease of 209 (9.5%). There was an overall decrease in cremation fee income of £340,286 compared to budget.
- The demand for the webcasting service has been high again this year. This service shows an overall increase in income of £26,515 compared to budget.
- The memorial service has received less interest this year giving a decrease of income to budget at £17,877.

3.3 Expenditure

The gross expenditure incurred during 2024/2025 was £1,387,759 compared to the revised budget of £1,606,451 resulting in underspends totalling £218,692 (13.6%). The main reason for the differences are summarised below:

Employee costs - £79,410 lower than budgeted:

- Staff expenses including basic pay, overtime, national insurance and superannuation show a total underspend compared to budget of £65,546. This is due to a number of vacant posts.

Premises costs - £62,648 lower than budgeted:

- The main reason for this is the costs for electricity, gas and water combined were £44,485 lower than budget, which is due to energy prices falling during the year.
- There was an underspend on Repair/Mce Fixed Plant of £30,016, due to less repairs required to cremators than expected.
- NNDR costs were £12,407 higher than budget.

Supplies and Services £4,569 higher than budgeted:

- Webcasting budget was overspent by £33,017 due to the increased demand for this service.
- Memorials were £9,430 underspent due to less purchases from families.
- Printing, Stationery & Advertising combined made a saving of £3,710.
- Telephone costs were higher by £2,501 than budget.
- Due to the reduced number of cremations, CAMEO Non-Abatement Fees were £1,767 lower than expected.
- Software licenses were £8,877 lower than budget.

Support Services £9,489 lower than budgeted:

- This includes works undertaken by Mansfield District Council's Design Services and Trade Waste as well as a share of the central corporate overhead.

Provisions £9,911 higher than budgeted:

- This is the increase in the bad debt provision required from 1 April 2024 to 31 March 2025 and is based on the value and age of the outstanding debtor invoices. This money is held in a provision and would only be used should any of the outstanding debtor accounts need to be written off. The outstanding debtors balance for 85+ days has increased.

Depreciation and Impairment £38,375 higher than budgeted:

- The original budgets for depreciation and impairment comprised of £129,265 for depreciation and £0 for impairment. A revaluation last took place at 31 December 2023. Both the Building and Cremators increased in value, resulting in higher depreciation charges of £164,739 including the tractor depreciation. The other impairment charge of £2,901 relates to the capital expenditure incurred in the year. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value. These charges do not impact on the net surplus for the Crematorium.

Capital Charges £120,000 lower than budgeted:

- A budget of £120,000 for MRP and Interest Charges were included for 2024/2025, however due to a delay in the decision of the development works, there has been no borrowing in year to incur interest charges.

Interest Received £98,687 higher than budgeted:

- This is due to a higher rate of interest received throughout the financial year compared to budget.

3.4 Below Net Cost of Service

Reverse Depreciation and Impairment £38,375 lower than budgeted:

- This is the reversal of the depreciation and impairment costs which are financed from unusable reserves. These charges do not impact on the net surplus for the Crematorium.

Pension Interest and Liability £24,000 higher than budgeted:

- This is the variance between the employer's pension contributions and the pension scheme actuary report as at 31 March 2025 and the interest on the pension liability. This is accounted for by a movement in the pension liability and pension reserve in the balance sheet.

3.5 Annual Surplus

The Joint Committee approved in December 2017 to only allocate up to the budgeted surplus to the three constituent authorities on an annual throughput basis. The revised budgeted surplus for 2024/2025 is £875,000. The overall surplus for 2024/2025 was £850,092.

3.6 Number of Cremations

The following table shows the number of cremations conducted during the last five years by area of origin:

Table 2

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2024/2025	772	844	59	316	1,991	-7.1%
2023/2024	878	834	117	315	2,144	-9.7%
2022/2023	887	961	137	389	2,374	3.2%
2021/2022	808	949	120	423	2,300	-15.9%
2020/2021	1,037	1,145	132	420	2,734	20.0%

Table 2 above shows that in 2024/2025 there have been;

- A decrease in Ashfield's area of 106 (12.07%)
 - An increase in Mansfield's area of 10 (1.2%)
 - A decrease in Newark & Sherwood's area of 58 (49.57%) and
 - An increase in other areas of 1 (0.3%)

Overall the total number of cremations were down by 153, a decrease of 7.1% for 2024/2025.

3.7 Surplus Distribution

The annual surplus to be distributed to the three constituent authorities is calculated based on the number of cremations conducted within each area during the year (2024/2025), as shown in the table below:

Table 3

District	Number of Cremations	%	2024/2025 Budgeted Surplus
Mansfield	844	50.39%	£428,345
Ashfield	772	46.09%	£391,804
Newark & Sherwood	59	3.52%	£29,944
TOTAL	1,675	100%	£850,092

3.8 Balance Sheet Review

The Balance Sheet shows the value of assets and liabilities recognised by the Joint Committee as at the Balance Sheet date (see page 20). It indicates how much is owed to the Joint Committee and how much the Joint Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held.

3.8.1 Long Term Assets - Property, Plant and Equipment

Revaluation

Valuations are required every 5 years or in the year of any major capital works. There have been no major capital works undertaken during the 2024/2025 financial year. The Crematorium Land, Buildings and Equipment were re-valued during 2023/2024 by the District Valuation Office at £2,451,819.

Depreciation

The Comprehensive Income and Expenditure Statement has an annual capital charge (depreciation) of £164,739 for assets used in the provision of the service. The value of the assets is reduced by the depreciation charge, further details are provided in the notes to the accounts. The charge for depreciation does not affect the amounts available for distribution under the current policy.

Capital Expenditure

Fire Doors had no spend out of the £13,471 budget, leaving the full amount for future spend.

New Crematorium Development incurred spend of £2,901 for Design Services, leaving £4,594,474 budget remaining for further spend.

Table 4

2023/2024		2024/2025		
Actual Outturn £	Capital Budget Summary	Revised Budget £	Actual Outturn £	Variance to Budget £
21,447	Fire Doors	13,471	0	-13,471
43,896	New Crematorium Development	4,597,375	2,901	-4,594,474
54,120	Flue System	0	0	0
119,463		4,610,846	2,901	-4,607,945

3.8.2 Current Assets

Cash and Investments - The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown on the balance sheet. Interest is earned on the cash balance and is credited to the Comprehensive Income and Expenditure statement. The cash balance decreased during the year to £2,070,411.

Short Term Debtors have decreased by £27,448, mainly due to all invoices being raised in the relevant period.

3.8.3 Current Liabilities

Short Term Creditors – The amount owing to creditors at 31 March 2025 has decreased by £82,480 to £956,316. Mainly due to an decrease in the number of creditor accruals processed before year end close down.

3.8.4 Long Term Liabilities

Pension Liability -The Joint Crematorium Committee is a member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Joint Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Joint Committee's overall position during 2024/2025 is valued at £140,000.

3.8.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. There has been no change in the General Fund reserve. The Capital Fund has decreased by £2,901 to £463,234; this decrease relates to financing the capital expenditure for 2024/2025. Further details of the movement and balances held in reserves are provided in the core statements.

THE STATEMENT OF RESPONSIBILITY FOR THE STATEMENT OF ACCOUNTS

1. TREASURERS RESPONSIBILITIES

The Treasurer of the Joint Committee is responsible for the preparation of the Joint Committee's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/2025 (the CODE).

In preparing this Statement of Accounts, the Treasurer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the local authority Code.

The Treasurer has also throughout the year:

- Maintained proper accounting records which were kept up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

CERTIFICATE

I certify that the Statement of Accounts 2024/2025 presents a true and fair view of the financial position of Mansfield and District Joint Crematorium Committee and its income and expenditure for the year ended 31 March 2025.

Signed.....

Date:

D Edwards CPFA

Treasurer of the Mansfield and District Joint Crematorium Committee

2. JOINT COMMITTEE'S RESPONSIBILITIES

The Joint Committee is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. The Joint Committee has appointed a Treasurer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statement of Accounts.

CERTIFICATE

The Statement of Accounts for the year 1 April 2024 to 31 March 2025 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee by the delegated decision taken by Members from all constituent authorities on 19th May 2025.

Signed.....

Date:

Chair of Mansfield and District Joint Crematorium Committee

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Joint Committees transactions for the 2024/2025 financial year and its position at the year end of 31 March 2025.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/2025, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2024/2025.

2. Accrual of Income and Expenditure

The accounts of the Joint Committee have been prepared on an accrual of income and expenditure basis in accordance with the Code of Practice on Local Authority Accounting. This ensures activity is accounted for in the year that it takes place, not when cash payments are made or received.

Creditors - Payments to creditors are included in the accounts where the payments relate to goods or services received prior to 1 April 2025. Any payments in advance (before 1 April 2026), which relate to the 2025/2026 financial year are shown as prepayments.

One exception to this relates to electricity and similar periodic payments. These are included as at the date of meter readings rather than apportioned between two financial years. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

Debtors - Income from debtors is included for amounts where the income relates to goods and services provided by the Crematorium prior to 31 March 2025. Any income received before 1 April 2026, which relates to the 2025/2026 financial year is shown as receipts in advance. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

3. Cash and Cash Equivalents

Balances classified as 'Cash and Cash Equivalents' fit the definition of being short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Property, Plant and Equipment

Assets that have a physical substance and are held for use in the provision of services on a continuing basis and that are expected to be used during more than one financial year are classified as property, plant and equipment.

Acquisitions of assets which are less than £10,000 (the Joint Committee's de minimus level) are charged straight to the Comprehensive Income and Expenditure Statement.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis.

Assets included in the Balance Sheet at fair value are revalued on a regular basis to ensure that their carrying amount is not materially different from their fair value at the year end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

5. Depreciation and Impairment

In accordance with International Accounting Standard IAS16 depreciation has been provided for on all non-current assets with a finite useful life. Land is not depreciated as this is deemed as having an infinite life.

Where assets, such as buildings have land attached, the values are separated and depreciated accordingly. Where an item of Property, Plant and Equipment has major components, whose cost is significant in relation to the total cost of the item, the components are depreciated separately

Assets are depreciated from the year of acquisition using the straight-line method.

Impairment

The values of each category of assets are reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against this balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

6. Charges to Revenue for Non-Current Assets

The Service has been charged with the following amounts to record the cost of holding non-current assets during the year;

- Depreciation attributable to the assets used by the service

- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- Amortisation of intangible assets attributable to the service.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve into the Capital Adjustment Account.

The Joint Committee is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisation and are therefore removed by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

7. Administration and Management Costs

A charge is made by Mansfield District Council to reflect the appropriate percentage of time spent by employees on Crematorium affairs.

8. Employee Benefits

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave, paid sick leave and bonuses for current employees. These are recognised as an expense for the service in the year in which employees render service to the Joint Committee.

Post-Employment Benefits

Employees of the Mansfield and District Crematorium are Members of The Local Government Pensions Scheme, administered by Nottinghamshire County Council. The scheme provides defined benefits to Members (retirement lump sums and pensions) earned as employees worked for the Joint Committee.

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Nottinghamshire County Council pension fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis using the projected unit method, that is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc. and projections of projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate that reflects the time value of money and the characteristics of the liability.
- The assets of the Nottinghamshire County Council Pension Fund attributable to the Joint Committee are included in the Balance Sheet at their fair value.

The change in the net pension liability is analysed into the following components:

Service cost comprising:

- Current Service Cost - The increase in liabilities as a result of years of service earned this year; included in the Comprehensive Income and Expenditure Statement.
- Past Service Cost - The increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years; debited the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit liability/asset - for example net interest expense for the Joint Committee, the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement; this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined liability (asset) at the beginning of the period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Re-measurement comprising:

- The return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset); charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions; charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Contributions paid to the Nottinghamshire County Council pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, the General Reserve is charged with the amount payable by the Joint Committee to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards.

In the Movement in Reserves Statement, this means that there are transfers to and from the Pension Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year end.

The negative balance that arises on the Pension Reserve thereby measures the beneficial impact to the Joint Committee of being required to account for retirement benefits on the basis of cash flows rather than as the benefits are earned by employees.

Discretionary Benefits

The Joint Committee may also make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any Member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

9. Financial Instruments

A Financial Instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation, recognition and measurement.

Financial assets include debtors, payments in advance, investments and cash (either in hand or at the bank). The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown in the balance sheet at 31 March as cash and cash equivalents, but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to Financing and Investment Activity in the Comprehensive Income and Expenditure Statement.

Financial liabilities comprise of long term borrowing and creditors.

10. Reserves

Reserves are reported in two categories;

- Usable Reserves – These are reserves which the Joint Committee may use to provide services, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.
- Unusable Reserves – The Joint Committee is not able to use these reserves to provide services. This category of reserves hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold.

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet; both of these accounts are regarded as unusable reserves:

- **Revaluation Reserve** – This principally represents the balance of the surpluses or deficits arising from the periodic revaluation of non-current assets.
- **Capital Adjustment Account** – This represents amounts set aside to finance expenditure on non-current assets.

There is a further unusable reserve account;

The Pension Reserve – This represents the value of the pension fund assets and liabilities.

There are two usable reserves in operation:

- **Capital Fund** – This reserve represents amounts set aside to finance expenditure on non-current assets.
- **General Reserve** – This represents the balance of the undistributed surpluses.

The Joint Committee sets aside specific amounts as reserves for future purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserve Statement so that there is no net charge for the expenditure.

11. Value Added Tax

The activities of the Joint Crematorium Committee fall within Mansfield District Councils VAT registration under lead body partnership. VAT is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs (HMRC).

With Mansfield District Council being the financial lead authority, during 2018/2019 concerns were raised when the capital budget to replace the abatement equipment was approved for 2019/2020 as the expenditure and accounting for VAT as the lead body would result in the breach of its test of insignificance for partial exemption. Proposals were submitted to HMRC to allow each authority to share the Crematorium income and expenditure in each of the authorities partial exemption calculation based in the annual throughput. As all 3 constituent authorities are VAT registered as well as being section 33 bodies, HMRC have approved this method of accounting for VAT based on a management board or committee approach.

12. Fundamental Accounting Concepts

This Statement of Accounts has been prepared according with the International Accounting Standards Board (IASB) Framework for the Preparation and Presentation of Financial Statements (the IASB Framework) as interpreted by the Code.

Relevance - The objective of the Statement of Accounts is to provide information about the Joint Committee's financial performance and position that is useful for assessing the stewardship of public funds and for making economic decisions.

Reliability - The key requirement of this statement is that users are able to rely on the information contained within the Statement of Accounts. A number of fundamental accounting concepts are applied in order to ensure this reliability – The Statement of Accounts:

- Has been prepared to reflect the reality or substance of each transaction rather than their formal legal character.

- Is free from deliberate or systematic bias. The financial analyses contained within the accounts are based on fact and do not support any particular view point.
- Is free from material error, containing no misstatement that would influence the conclusions of any user.
- Has been produced within the bounds of materiality, meaning that nothing has been omitted that may have assisted users in gaining an understanding of the Joint Committee's activities.

Where uncertainty exists, the statements have been prepared prudently and caution has been applied with exercising judgement and making necessary estimates.

Understandability - The accounting principles of the Code includes accounting concepts, treatments and terminology which require reasonable knowledge of accounting and local government and reasonable diligence in reading the Statement of Accounts if they are to be properly understood. However all reasonable efforts have been taken in the preparation of the Statement of Accounts to ensure they are as easy to understand as possible.

Going Concern - This statement has been prepared on a '**going concern**' basis, under the assumption that the Joint Committee will continue to exist and operate on its current basis for the foreseeable future.

Primacy of Legislative Requirements - Local authorities derive their powers from statute and their financial and accounting framework is closely controlled by primary and secondary legislation. To the extent that treatments are prescribed by law the accounting concepts outlined above may not apply in all cases. It is a fundamental principle of local authority accounting that, where specific legislative requirements and accounting principles conflict, legislative requirements shall apply.

THE CORE FINANCIAL STATEMENTS

Comprehensive Income and Expenditure Statement (CIES)

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

Comprehensive Income and Expenditure Statement (CIES)			
2023/2024		Note	2024/2025
£			£
	Income		
-2,004,578	Fees and Charges		-1,946,164
-34,182	Other Income		-46,860
-2,038,760	Gross Income	3	-1,993,024
	Expenditure		
458,122	Employee Expenses	4	396,995
420,316	Premises Related Expenses	5	540,560
214,173	Supplies and Services	6	201,568
-5,314	Allowance for Bad Debts	8	9,911
64,941	Central Support Services	10	71,085
366,671	Depreciation and Impairment	11	167,640
1,518,909	Gross Expenditure		1,387,760
-519,851	Net Cost of Services		-605,265
0	Other Operating Expenditure	12	0
-119,126	Financing and Investment Income and Expenditure	13	-97,187
0	Taxation and Non-Specific Grant Income		0
-638,977	Surplus / Deficit on Provision of Services		-702,452
-963,116	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets		0
200,792	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
-165,000	Remeasurement of the net defined benefit liability/(asset)	14	53,000
-927,324	Other Comprehensive Income and Expenditure		53,000
-1,566,302	Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	18	-649,452
399,165	Mansfield District Council		428,345
420,224	Ashfield District Council		391,804
55,998	Newark & Sherwood District Council		29,944
875,386	Distribution of Surplus	18	850,092
-690,918	Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)		200,640

Balance Sheet as at 31 March 2025

The Balance Sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee. Reserves are reported in two categories:

Usable reserves: Those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

Unusable reserves: Those that the Joint Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (for example the revaluation reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'Adjustments between accounting basis and funding basis under regulations'.

The Balance Sheet as at 31 March 2025 is presented below:

Balance Sheet			
2023/2024			2024/2025
£		Note	£
2,299,562	Property, Plant and Equipment	11	2,134,822
2,299,562	Long Term Assets		2,134,822
291,960	Short Term Debtors	7	264,511
2,153,251	Cash and Cash Equivalents	17	2,070,411
2,445,210	Current Assets		2,334,922
-1,063,704	Short Term Creditors	9	-956,316
-1,063,704	Current Liabilities		-956,316
-107,000	Net Pension Liability	14a	-140,000
-107,000	Long Term Liabilities		-140,000
3,574,068	Net Assets		3,373,428
	Financed by:		
466,135	Capital Fund		463,234
915,371	General Reserve		915,371
1,381,506	Usable Reserves	15	1,378,605
1,069,358	Revaluation Reserve		989,219
1,230,204	Capital Adjustment Account		1,145,604
-107,000	Pension Reserve		-140,000
2,192,562	Unusable Reserves	16	1,994,823
3,574,068	Total Reserves		3,373,428

Movement in Reserves Statement (MiRS)

This statement shows how the movement in the year on the Joint Committee's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the adjustments necessary to calculate the amounts available for distribution to constituent authorities.

2024/2025	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2024	915,371	466,135	1,381,506	-107,000	1,069,358	1,230,204	2,192,562	3,574,068
Movement in reserves during 2023/2024								
Surplus/ (-) Deficit on the Provision of Service	702,452	0	702,452	-53,000	0	0	-53,000	649,452
Less Surplus Distribution	-850,092	0	-850,092	0	0	0	0	-850,092
Total Comprehensive Income and Expenditure	-147,640	0	-147,640	-53,000	0	0	-53,000	-200,640
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	147,640	-2,901	144,739	20,000	-80,139	-84,600	-144,739	0
Transfers to/(-)from Reserves (see Notes 15 & 16)	-0	-2,901	-2,901	-33,000	-80,139	-84,600	-197,739	-200,640
Balance at 31 March 2025 carried forward	915,371	463,234	1,378,605	-140,000	989,219	1,145,604	1,994,823	3,373,428

2023/2024	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2023	781,108	585,597	1,366,705	-268,000	387,173	1,397,272	1,516,445	2,883,150
Movement in reserves during 2023/2024								
Surplus/ (-) Deficit on the Provision of Service	638,977	0	638,977	165,000	762,324	0	927,324	1,566,301
Less Surplus Distribution	-875,386	0	-875,386	0	0	0	0	-875,386
Total Comprehensive Income and Expenditure	-236,409	0	-236,409	165,000	762,324	0	927,324	690,917
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	370,671	-119,463	251,208	-4,000	-80,139	-167,069	-251,208	0
Transfers to/(-)from Reserves (see Notes 15 & 16)	134,262	-119,463	14,799	161,000	682,185	-167,069	676,116	690,915
Balance at 31 March 2024 carried forward	915,371	466,135	1,381,506	-107,000	1,069,358	1,230,204	2,192,562	3,574,068

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of charges to the recipients of services provided by the Joint Committee.

Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Committee's future service delivery.

Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Joint Committee.

Cash Flow Statement		
2023/2024 £		2024/2025 £
-690,918	Net surplus (-) / deficit on the provision of services	200,640
	Adjustment to net surplus / deficit on the provision of services:	
515,117	Depreciation & Impairment	-164,740
-71,485	Creditors	107,388
12,156	Debtors	-27,448
161,000	Pension Liability	-33,000
	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	
130,126		101,187
55,997	Net Cash flows from operating activities	184,028
0	Investing Activities	0
-130,126	Financing Activities	-101,187
-74,130	Net increase (-)/ decrease in cash and cash equivalents	82,840
2,079,121	Cash and Cash equivalents at the beginning of the reporting period	2,153,251
2,153,251	Cash and Cash equivalents at the end of the reporting period	2,070,411
-74,130	Movement in Cash and Cash Equivalents increase(-) / decrease	82,840

NOTES TO THE ACCOUNTS

1. MOVEMENT IN RESERVES ACCOUNT - Adjustments between accounting basis and funding basis under regulations

This table details the adjustments that are made to the comprehensive income and expenditure statement (CIES) in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Joint Committee to meet future capital and revenue expenditure.

2024/2025	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Charges for depreciation and impairment of non-current assets	-167,640	0	-167,640	0	0	167,640	167,640
Revaluation on Property, Plant and Equipment	0	0	0	0	80,139	-80,139	0
Financing Capital Expenditure	0	2,901	2,901	0	0	-2,901	-2,901
Capital grants and contributions applied	0	0	0	0	0	0	0
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:							
Statutory provision for the financing of capital investment	0	0	0	0	0	0	0
Voluntary provision for the repayment of debt	0	0	0	0	0	0	0
Capital expenditure charged against the General balances	0	0	0	0	0	0	0
Adjustments primarily involving the Pension Reserve:							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-53,000	0	-53,000	53,000	0	0	53,000
Employer's pensions contributions and direct payments to pensioners payable in the year	73,000	0	73,000	-73,000	0	0	-73,000
Total Adjustments	-147,640	2,901	-144,739	-20,000	80,139	84,600	144,739

2. EXPENDITURE AND FUNDING ANALYSIS (EFA)

The expenditure and funding analysis shows how the annual expenditure is used and funded from the income obtained from charges in comparison with those resources consumed or earned by the Joint Committee in accordance with generally accepted accounting policies.

Expenditure and Funding Analysis (EFA)					
2023/2024			2024/2025		
Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement	Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£	£	£	£	£	£
-2,038,760	0	-2,038,760	-1,993,024	0	-1,993,024
1,029,112	370,671	1,399,783	1,142,932	147,640	1,290,573
-1,009,648	370,671	-638,977	-850,092	147,640	-702,452
0	0	0	0	0	0
-1,009,648	370,671	-638,977 (-) Surplus or Deficit	-850,092	147,640	-702,452
875,386	0	875,386	850,092	0	850,092
-134,263	370,671	236,409	0	147,640	147,640
-781,108		Opening General Fund Balance	-915,371		
-134,263		(-) Surplus or Deficit in Year	0		
0		Transferred to Capital Reserve	0		
-915,371		Closing General Fund Balance	-915,371		

3. GROSS INCOME

The total income received during 2024/2025 was (£1,993,024) compared to (£2,038,760) in 2023/2024. This represents a decrease of £45,736 (2.24%).

- The main decrease is due to the number of cremations falling by 153 (7.14%) from 2,144 in 2023/2024 to 1,991 in 2024/2025. This results in a decrease in Cremation Fee Income at £64,067 compared to last year.
- Memorial sales had decreased by £8,386 (13.27%) compared to the previous year.
- Webcasting had an increase of £14,145 from last year, due to increased interest for the service.

2023/2024 £	Gross Income	2024/2025 £
-1,848,495	Cremation Fees	-1,784,428
-37,962	Medical Fees	-36,531
-34,870	Webcasting	-49,015
-63,209	Memorials	-54,823
-657	Organist	-353
-19,385	Book of Remembrance Inscriptions	-21,014
-2,004,578	Fees and Charges	-1,946,164
-29,711	Recharge to Cemeteries MDC	-41,354
-3,240	S46 Public Health Funeral Admin Fees	-3,060
-136	Containers	-199
-1,095	Charities Collections	-453
0	Grants	-1,793
-34,182	Other Income	-46,860
-2,038,760	Gross Income	-1,993,024

4. EMPLOYEE COSTS

Employee expenses are lower than 2023/2024 by £61,127, this is mainly due to:

- Basic pay, overtime, national insurance and superannuation costs are lower due to a number of vacant posts.
- The pension adjustment reflects the cost of service in the actuary report. The pension payments for 2024/2025 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations.

2023/2024 £	Employee Expenses	2024/2025 £
294,261	Basic Pay	295,220
19,903	Overtime	16,033
28,871	National Insurance	28,716
98,966	Superannuation and IAS19 Pension Adjustments	51,492
0	Apprenticeship Levy	1,302
16,121	Other Employee Costs	4,231
458,122	TOTAL	396,995

5. PREMISES COSTS

Premises costs are higher than 2023/2024 by £120,244, this is mainly due to:

- There was an increase in spend for business rates of £108,301. This is due to the new rate being charged in 2024/2025, whereas the charge in 2023/2024 was reduced due to a successful rateable value appeal.
- Cremator Repair and Maintenance costs were lower by £9,513 in 2024/2025 due to less breakdowns and repairs needed than in 2023/2024.
- Gas costs were higher in 2024/2025 at £129,665 compared to 2023/2024 at £94,435, which is due to inflation.
- Electricity costs were lower due to a reduction in price from the supplier. 2024/2025 £65,552, 2023/2024 £82,738 which is a decrease of £17,186.

2023/2024 £	Premises Related Expenditure	2024/2025 £
41,641	NNDR - Business Rates	149,942
159	Rent	159
17,237	Insurance	18,682
82,738	Electricity	65,552
94,435	Gas	129,665
4,864	Water	12,491
3,941	Cleaning Materials	4,174
120,658	Cremator Repairs and Maintenance	111,145
33,665	Building Repairs and Maintenance	31,655
20,978	Grounds Maintenance	17,095
420,316	TOTAL	540,560

6. SUPPLIES AND SERVICES

Supplies and Service costs are lower than 2023/2024 by £12,605, this is mainly due to:

- Cameo contributions for 2024/2025 are £58,233, 2023/2024 were £65,743, giving an decrease of £7,510.
- Compared to the previous year, less memorials were purchased, giving a decrease in spend of £11,242
- Webcasting costs were £19,332 higher in 2024/2025, due to increased demand.

2023/2024 £	Supplies and Services	2024/2025 £
38,980	Fees - Medical referees	36,905
476	Fees - Organist	353
23,475	Memorial plaques & Memorials	12,233
4,848	Book of Remembrance - inscriptions	7,702
4,392	Caskets / Containers	6,175
28,685	Webcasting	48,017
0	Children's Memorial Garden	1,793
4,140	Audit, Clerk/Committee Fees to Newark & Sherwood DC	5,317
65,743	CAMEO Contributions	58,233
11,708	Computer Maintenance, Software, Consultancy and Support	1,373
3,337	Printing & Stationery	1,290
14,841	Telephones	12,001
3,428	Tools, Equipment & First Aid supplies	1,388
960	Furniture / Office Equipment	1,305
1,730	Uniforms	2,012
-2	Postages	2
1,485	Subscriptions	1,645
725	Skips and Waste Collections	845
0	Advertising	0
0	Conferences	575
0	Other Costs	0
3,288	Other Expenses	-1,744
1,934	Hired and Contracted Services	1,554
0	Rodent Control	75
0	External Legal Expenses	2,520
214,173	TOTAL	201,568

7. DEBTORS

Debtors outstanding is lower than 2023/2024 by £27,448, this is mainly due to:

- Invoices being raised in the relevant period avoiding timing differences.
- Increase in bad debt provision due to the increase in debt over 85 days.

SUMMARY OF THE DEBTORS OUTSTANDING

2023/2024 £	Short Term Debtors	2024/2025 £
312,271	Funeral Directors - Civica Debtor System	294,733
-20,311	Bad Debt Provision	-30,222
291,960	Total Debtors at 31 March	264,511

AGEING OF CIVICA SYSTEM DEBTORS OUTSTANDING

2023/2024 £	Debtors Summary	2024/2025 £	Change £
	Ageing:		
19,316	Over 85 days	54,154	34,838
126,058	29 to 84 days	85,438	-40,620
166,897	1 to 28 days	172,717	5,820
312,271		312,309	38

8. PROVISION FOR BAD DEBTS – CIVICA SYSTEM DEBTORS

The provision for potential bad debts has increased by £9,911 to £30,222. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2023/2024 £	Provision for Bad Debts	2024/2025 £
312,271	Debtors Outstanding at 31 March	312,309
20,311	Provision required:	30,222
25,625	Provision b/fwd at 1 April	20,311
-5,314	Change in Provision	9,911
6.50%	Provision as a proportion of debts	9.68%

9. SHORT TERM CREDITORS

Short term creditors has decreased by £82,480, this is mainly due to:

- Decreased value of short term creditors to other bodies. These are invoices to third parties that relate to expenditure incurred by the Crematorium up to 31 March at the end of each financial year, but remain unpaid mainly due to invoices not yet received from the supplier.

2023/2024 £	Short Term Creditors	2024/2025 £
875,386	Constituent Authorities	850,092
188,318	Other Bodies	106,224
1,063,704	Balance at 31st March	956,316

10. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have increased by £6,144.

2023/2024 £	Central Support Services	2024/2025 £
7,364	Trade Waste & Waste Transfer Service	7,543
1,088	Design Services & Building Control	1,405
56,489	Central Corporate Overhead	62,138
64,941	TOTAL	71,085

11. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2023/2024 £	2024/2025 £
Cost or Valuation at 1 April:	2,315,178	2,363,678
Additions	119,463	2,901
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	130,968	0
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	-82,468	0
Disposals	0	0
Impairment	-119,463	-2,901
At 31st March	2,363,678	2,363,678
Accumulated Impairment and Depreciation		
At 1 April	-530,733	-64,116
Depreciation Charge recognised in the Comprehensive Income and Expenditure Statement	-164,739	-164,739
Depreciation written out to the Revaluation Reserve	631,356	0
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve		
Disposals	0	0
At 31st March	-64,116	-228,855
Net Book Value at 31st March	2,299,562	2,134,822

12. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

The following table contains corporate items of income and expenditure arising from the Joint Committee's involvement in financial instruments and similar transactions involving interest:

2023/2024 £	Financing and Investment Income and Expenditure	2024/2025 £
0	Interest payable and similar charges	0
11,000	Net interest on the net defined benefit liability / (-) asset	4,000
-130,126	Interest receivable and similar income	-101,187
-119,126	TOTAL	-97,187

13. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

a. Participation in Pension Schemes

As part of the terms and conditions of employment of its officers, the Joint Committee makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Joint Committee has a commitment to make the payments (for those benefits) and to disclose them at the time that employees earn their future entitlement.

The Joint Committee participates in the Local Government Pension Scheme (LGPS), administered locally by Nottinghamshire County Council in accordance with the Local Government Pension Scheme Regulations 2013. This is a defined benefit statutory scheme and currently provides benefits based on career average revalued earnings. This means that the Joint Committee and the employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

The Actuary, Barnett Waddingham is instructed by Nottinghamshire County Council to undertake pension expense calculations and have prepared their figures in accordance with their understanding of the International Accounting Standard IAS19.

In General, participating in a defined benefit pension scheme means the employer is exposed to a number of risks.

- Investment risk - The Fund holds investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over long-term, the short-term volatility can cause additional funding to be required if a deficit emerges.
- Interest rate risk - The Fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cash flows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.

- Inflation risk - All of the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
- Longevity risk. In the event that the members live longer than assumed a deficit will emerge in the Fund. There are also other demographic risks.

In addition, as many unrelated employers participate in the Nottinghamshire County Council Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit the employer for example higher than expected investment returns or employers leaving the fund with excess assets which eventually get inherited by the remaining employers.

The latest available membership data is shown in the table below:

Participation in Pension Scheme	Number	Salaries / Pensions £000s	Average Age
Active members	14	311	43
Deferred pensioners	15	16	43
Pensioners	12	60	54
Unfunded Pensioners	2	0	75

Scheduled Contributions

The table below summarises the minimum employer contributions due from Mansfield and District Joint Crematorium to the fund over this inter-valuation period. The calculated cost of accrual of future benefits is 21.3% of payroll per annum.

Minimum employer contributions:	01-Apr-23	01-Apr-24	01-Apr-25
Percentage of payroll	21.3%	21.3%	21.3%
Plus monetary amount (£000)	9	9	10

Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2024 is calculated to be -0.32%. The employer's share of the assets of the Fund is approx 0.02%.

The estimated asset allocation for Mansfield and District Joint Crematorium Committee as at 31 March 2025 is as follows:

At 31st March 2024		Asset Share	At 31st March 2025	
£	%		£	%
967,000	59	Equities	918,000	55
41,000	3	Gilts	83,000	5
87,000	5	Other Bonds	109,000	7
180,000	11	Property	168,000	10
102,000	6	Cash	82,000	5
78,000	5	Inflation - Linked Pooled Fund	116,000	7
123,000	8	Infrastructure	124,000	7
53,000	3	Private Equities	55,000	3
1,631,000	100		1,655,000	100

b. Transactions Relating to Post-Employment Benefits

The costs of retirement benefits are recognised in the net cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge made against the Joint Committee is based on the cash payable in the year, so the real cost of post-employment benefits is reversed out of the general reserve via the movement in reserves statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement via the movement in reserves statement during the year:

Comprehensive Income and Expenditure Statement		
2023/2024 £		2024/2025 £
	Cost of Services:	
54,000	Current Service cost	48,000
43,000	Past Service cost	0
1,000	Administration expenses	1,000
	Financing and Investment Income and Expenditure:	
11,000	Net interest on the defined liability / (-) asset	4,000
	Total Post Employment Benefit	
	Charged to the Surplus / Deficit on the Provision of Services	
109,000		53,000
	Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	
165,000	Actuarial gains and (-) losses	-53,000
	Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	
274,000		0
	Movement in Reserves Statement	
	Reversal of net charges made to the Surplus / Deficit for the Provision of Services for post-benefits in accordance with the Code	
-109,000		-53,000
	Actual amount charged against the General Fund Balance for pensions in the year:	
105,000	Employers' contribution payable to the Scheme	73,000

c. Assets and Liabilities in Relation to Post-Employment Benefits

The following table provides a reconciliation of present values of the schemes liabilities for the JCC during the 2023/2024 and 2024/2025 financial years:

At 31 March 2024 £		At 31 March 2025 £
1,852,000	Opening Defined Benefit Obligation	1,738,000
54,000	Current service cost	48,000
84,000	Interest cost	85,000
-17,000	Change in demographic assumptions	-3,000
-62,000	Change in financial assumptions	-248,000
11,000	Experience loss / (-) gain on defined benefit obligation	-1,000
-246,000	Estimated benefits paid (net of transfer in)	-62,000
43,000	Past service costs, including curtailments	0
19,000	Contribution by scheme participants	19,000
0	Unfunded pension payments	0
1,738,000	Closing Defined Benefit Obligation	1,576,000

The following table provides a reconciliation of fair values of the schemes assets of the Joint Committee during the 2023/2024 and 2024/2025 financial years:

At 31st March 2024		At 31st March 2025
£		£
1,584,000	Opening fair value of scheme assets	1,631,000
	Expected return on scheme assets	
73,000	Interest on assets	81,000
97,000	Return on assets less interest	-86,000
0	Other actuarial gains / (-) losses	0
-1,000	Administration expenses	-1,000
105,000	Contribution by employer including unfunded benefits	73,000
19,000	Contribution by scheme participants	19,000
-246,000	Estimated benefits paid including unfunded benefits	-62,000
0	Settlement prices received / (-) paid	0
1,631,000	Closing fair value of scheme assets	1,655,000

d. Scheme History

	2022/2023	2023/2024	2024/2025
	£	£	£
Present value of liabilities	1,852,000	1,738,000	1,576,000
Fair Value of assets	-1,584,000	-1,631,000	-1,655,000
Surplus/ (-) Deficit	268,000	107,000	-79,000

The liabilities show the underlying commitments that the Joint Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £79,000 has an impact on the net worth of the Joint Committee as recorded in the balance sheet.

However, statutory arrangements for funding the deficit mean that the financial position of the Joint Committee remains healthy; the deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.

e. Projected Pension Expenditure

The projected pension expenses for the year to 31 March 2026 are:

	£000s
Service Cost	34
Interest Cost	-7
Administration Expenses	1
Total	28
Employer Contributions	79

These projections are based on the assumptions as at 31 March 2025, as described in the actuary's report. These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2025.

f. Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years is dependent on assumptions about mortality rates and salary levels. The Nottinghamshire County Council Fund liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme at 31 March 2019.

Under the projected unit method, the current service cost will increase as the Members of the scheme approach retirement.

The main assumptions used by the actuary in their calculations have been:

2023/2024 %		2023/2024 %
	Assumed life expectations from age 65 are:	
	Retiring today:	
20.4	Males	20.4
23.3	Females	23.3
	Retiring in 20 years	
21.7	Males	21.7
24.7	Females	24.7
	Financial Assumptions:	
5.0	Discount Rate	5.9
2.9	Pension Increases	2.9
3.9	Salary Increases	3.9

Additional Assumptions:

- Members will exchange pension to get 50% of the maximum available cash on retirement. For every £1 of pension that members commute, they will receive a cash payment of £12 as set out in the Regulations;
- Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age; and
- The proportion of the membership that had taken up the 50:50 option at the previous valuation date will remain the same.

The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

	Increase in Assumption £	Decrease in Assumption £
Adjustment to discount rate (increase or decrease by 0.1%)	1,551,000	1,601,000
Adjustment to long term salary increase (increase or decrease by 0.1%)	1,576,000	1,576,000
Adjustment to pension increases and deferred revaluation (increase or decrease by 0.1%)	1,602,000	1,550,000
Adjustment to life expectancy assumptions (increase or decrease in 1 year)	1,608,000	1,544,000

14. USABLE RESERVES

This note sets out the amounts set aside to provide financing for future expenditure plans, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.

The table below shows the usable reserves held by the Joint Committee:

2023/2024 £	Usable Reserves	2024/2025 £
466,135	Capital Fund	463,234
915,371	General Reserve	915,371
1,381,506	Balance at 31st March	1,378,605

Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

2023/2024 £	Usable Reserves - Capital Fund	2024/2025 £
585,598	Balance at 1st April	466,135
-119,463	Financing of Capital Expenditure	-2,901
466,135	Balance at 31st March	463,234

General Reserve

This reserve represents the balance of the undistributed surpluses:

2023/2024 £	Usable Reserves - General Reserves	2024/2025 £
781,108	Balance at 1st April	915,371
134,263	Movement in Year	0
915,371	Balance at 31st March	915,371

15. UNUSABLE RESERVES

This note sets out those reserves which hold unrealised gains and losses which the Joint Committee is not able to use.

The table below shows the unusable reserves held by the Joint Committee:

2023/2024 £	Unusable Reserves	2024/2025 £
1,069,358	Revaluation Reserve	989,219
1,230,204	Capital Adjustment Account	1,145,604
-107,000	Pension Reserve	-140,000
2,192,562	Balance at 31st March	1,994,823

Revaluation Reserve

The Revaluation Reserve contains the gains arising from increases in the value of property, plant and equipment and intangible assets. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account. The last revaluation of the Crematorium assets was undertaken on 31 December 2023.

2023/2024 £	Unusable Reserves - Revaluation Reserve	2024/2025 £
387,173	Balance at 1st April	1,069,358
963,116	Upwards Revaluation of Assets	0
-80,139	Historic Cost Depreciation	-80,139
-200,792	Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0
1,069,358	Balance at 31st March	989,219

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Capital Adjustment Account is debited with the cost of acquisition, construction or enhancement. Depreciation, impairment losses and amortisation are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the revaluation reserve to convert fair value figures to a historical cost basis).

The account is credited with the amounts set aside by the Joint Committee as finance for the costs of acquisition, construction and enhancement.

2023/2024 £	Unusable Reserves - Capital Adjustment Account	2024/2025 £
1,397,273	Balance at 1st April Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement: Charges for Depreciation and impairment of non current assets	1,230,204
-284,203	Historic Cost Depreciation	-167,640
80,139	Revaluation losses on Property Plant and Equipment	80,139
-82,468	Capital Financing in the Year	0
119,463	Use of Capital Fund to finance capital expenditure	2,901
1,230,204	Balance at 31st March	1,145,604

Pension Reserve

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed when the Joint Committee makes employer's contributions to the pension funds, or eventually pay any pensions for which it is directly responsible. Therefore, the debit balance on the Pension Reserve shows a substantial shortfall in the benefits earned by past and current employees and the resources the Joint Committee has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2023/2024 £	Pension Reserve - Pension Reserve	2024/2025 £
-268,000	Balance at 1st April	-107,000
165,000	Re-measurement of the net defined benefit liability/(asset)	-53,000
-109,000	Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-53,000
105,000	Employers Pension contributions and direct payments to pensioners in the year	73,000
0	Pension Lump Sum Prepayments	0
-107,000	Balance at 31st March	-140,000

16. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

2023/2024 £	Cash and Cash Equivalents	2024/2025 £
0	Petty Cash	0
2,153,251	Cash held by Mansfield District Council	2,070,411
2,153,251	Balance at 31st March	2,070,411

17. SURPLUS FOR DISTRIBUTION

The table below shows the values from the Movement in Reserves Statement and Comprehensive Income and Expenditure Statement that comprise the total surplus for distribution:

2023/2024 £		2024/2025 £
-1,566,302	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-649,452
690,915	MIRS - Transfers to/(-)from Reserves	-200,640
-875,386	Total Surplus for Distribution	-850,092

18. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2024/2025 or in 2023/2024.

19. EXTERNAL AUDIT COSTS

The Joint Committee incurred external audit fees in 2024/2025 of £2,520 (2023/2024 of £2,100).

20. RELATED PARTIES

The transactions with related parties are disclosed in the statement of accounts as follows:

- Transactions with local authorities within the Comprehensive Income and Expenditure Statement as central support services and the distribution of the surplus

The three constituent local authorities maintain a register of members' interests and a record of interests declared at Cabinet and Committee meetings. There were no material transactions with organisations identified in these records.

21. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the Responsible Financial Officer on the 19th May 2025.

Mansfield Crematorium

ANNUAL GOVERNANCE STATEMENT

2024/2025

It is a requirement that a separate Governance Statement is produced for any joint committees for approval by their relevant management body. Mansfield Crematorium has adopted Mansfield District Council's governance arrangements as detailed below.

1. Scope of Responsibility

- 1.1 Mansfield District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Mansfield District Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, Mansfield District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.
- 1.3 Mansfield District Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government 2016 Edition*. A copy of the code is on the Council's website or can be obtained from the Civic Centre, Chesterfield Road South, Mansfield, NG19 7BH. This statement explains how Mansfield District Council has complied with the code and also meets the requirements of Accounts and Audit (England) Regulations 2015, regulation 6(1) which requires all relevant bodies to prepare an annual governance statement.

2. The Purpose of the Governance Framework

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Mansfield District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and to manage them efficiently, effectively and economically.
- 2.3 The governance framework has been in place at Mansfield District Council for the year ended 31 March 2025 and up to the date of approval of the statement of accounts.

3. **Statement of Overall Opinion**

- 3.1 It is our opinion, based upon the content of the AGS that the Mansfield Crematorium's governance framework is robust and that the governance arrangements have proved to be highly effective during 2024/2025, with no significant governance issues being identified.

Chairman of Joint Committee

Date

Treasurer

Date

4. The Governance Framework

Vision and Priorities

- 4.1 The Council's vision and priorities are contained in its "Making Mansfield: Towards 2030" strategy for transforming the Mansfield district. The strategy sets out its vision and ambitions for the future. It builds on the strong foundations of past successes and reflects Mansfield's resilience and innate desire to improve and move forward.

The vision for the district is to:

"Grow an ambitious, vibrant and confident place"

The vision for Mansfield is ambitious. It is designed to underpin everything the council does over the next decade. To ensure delivery of the vision the council will focus on the following themes and their priorities:

Our Communities: "Our ambition: Our communities are supported to live safe, healthy and happy lives"

Priorities:

We will:

- Create opportunities for people to lead healthy lifestyles and be physically active
- Give communities a voice
- Protect and safeguard our most vulnerable members of the community
- Work in collaboration with our Community safety partners to reduce crime and anti-social behaviour
- Value the diversity of our communities
- Support people to live independently in suitable, safe and warm homes

Our Organisation: "Our ambition: Our communities benefit from a resilient, financially sound and well run council working in partnership"

Priorities:

We will:

- Deliver robust financial planning
- Maintain sound governance practices and informed and transparent decision making
- Deliver value for money services that meet the needs of our communities
- Provide a positive working environment where staff are proud to work for the council and have opportunities to progress

Our District: "Our ambition: Our communities are proud of the district and promote it as a great place to live, work and visit"

Priorities:

We will:

- Champion and promote the district and communicate a positive image
- Manage and make best use of our public spaces
- Create welcoming town centres and neighbourhoods
- Deliver a diverse cultural and leisure experience
- Deliver affordable housing that meets current and future needs.

Our Environment: “Our ambition: Our communities are protected and benefit from measures to tackle the impact of climate change”

Priorities:

We will:

- Encourage a net zero infrastructure and green skills
- Contribute to a net zero infrastructure by minimising our organisational carbon emissions and be ambassadors for change
- Support and encourage sustainable development with biodiversity
- Support and encourage sustainable waste management
- People are supported to have sustainable homes.

Our Economy: “Our ambition: Our communities benefit from employment opportunities, skills development and investment”

Priorities:

We will:

- Support the development of infrastructure, embracing technology and technological advances
- Support employment, training and education
- Enable housing growth
- Support local businesses and encourage national and regional businesses to invest in the district
- Lead regeneration and renewal to revive key sites.

4.2 The Council’s Corporate Values of Excellence, Integrity, Teamwork, Empower and Involve, and Passion and Pride summarise its way of thinking to deliver positive outcomes for its customers.

Underpinning the Corporate Values is its commitment to equality as it aims to treat everyone fairly and strives to achieve equality for its diverse communities.

- 4.3 The Council's Medium Term Financial Plan (MTFP) for 2024/2025 to 2026/2027 supports the "Making Mansfield: Towards 2030" strategy and identifies its financial implications. It shows the approach the council will take in order to deliver its services and priorities within its financial constraints and in doing so how it will look to provide value for money

Quality of Services

- 4.4 The Council has an ongoing commitment to community engagement and empowerment and has a Communications and Engagement Strategy and toolkit to accompany the Customer Insight and Journey Mapping toolkits.
- 4.5 The Council has a performance management software package which brings together all the Council's performance data in one place and enables effective monitoring of key performance indicators.
- 4.6 The Council in accordance with its Procurement Strategy, Contract Procedure Rules and partnership arrangements with Nottinghamshire County Council's Procurement Service during 2024/2025 aims to deliver effective procurement practices across the whole organisation.
- 4.7 The Council has in place a corporate complaints system which ensures effective monitoring and action is taken where appropriate.

Constitutional Matters

- 4.8 The Mansfield Crematorium's Joint Committee has adopted a constitution, which details how the Crematorium operates and its decision making policies and procedures.
- 4.9 It has been agreed with HMRC that Mansfield Crematorium's Joint Committee will be classed as an arms-length body for VAT purposes.

Codes of Conduct

- 4.10 The Council has adopted codes of conduct for both members and employees and also has a protocol for member/employee/partner relations. The codes include reference to the need to declare any interest which may conflict with the individual's role at the Council, with registers maintained for any such interest to be recorded and monitored.
- 4.11 Compliance with the member and employee codes of conduct is currently monitored by the Council's Governance and Standards and Personnel Committees respectively.
- 4.12 The Council has in place a whistle-blowing code which ensures that any referrals under the code are fully investigated, with findings reported to the Statutory Officers, senior managers and the Governance and Standards Committee as appropriate.

Policies, Procedures, Laws and Regulations

- 4.13 The Assistant Director of Law and Governance is designated as the Council's Monitoring Officer. It is the function of the Monitoring Officer to ensure compliance with established policies, procedures, laws and regulations.
- 4.14 The financial management of the authority is conducted in accordance with the relevant provisions of the Constitution and the Council's Financial Regulations. The Council has designated the Assistant Director of Finance and Digital as the Chief Finance Officer in accordance with Section 151 of the Local Government Act 1972.
- 4.15 The Council's Local Code of Corporate Governance fully conforms with the governance requirements of the CIPFA Statement on the *Role of the Chief Financial Officer in Local Government*.
- 4.16 The Council maintains an Internal Audit Service, which operates in accordance with the Accounts and Audit Regulations 2015, the Public Sector Internal Audit Standards (PSIAS) and CIPFA's Local Government Application Note (2019).
- 4.17 The Council has robust policies and procedures relating to the use of resources and the corporate governance framework, including revised Corporate Risk Management Strategy, Financial Regulations and Contract Procedure Rules, Scheme of Delegation and Anti-Fraud and Corruption Strategy.

Risk Management

- 4.18 The Council recognises that it has a responsibility to identify, evaluate and manage risks whilst still creating a fertile climate for innovation. It therefore supports a structured approach through the implementation of its risk management strategy with an annual report on its effectiveness.
- 4.19 The Council's Corporate Leadership Team – Performance Clinic oversees the effective delivery of the Corporate Risk Management Strategy across the authority. In addition the Council's Governance and Standards Committee is responsible for monitoring the effective development and operation of risk management.
- 4.20 The significant operational risks identified for the Crematorium are mitigated by its Business Continuity Plan which is approved by the Mansfield Crematorium's Joint Committee.

Governance and Standards Committee

- 4.21 The Council has a Governance and Standards Committee which is fully compliant with the guidance provided in CIPFA's *Audit Committees – Practical Guidance for Local Authorities 2022 edition*.

Development and Training Needs

- 4.22 There is an induction programme in place for newly appointed officers and members, with their ongoing training needs being determined by means of one to one discussions with members and annual interviews of employees in accordance with the Council's personal development scheme.
- 4.23 There are opportunities for members and officers to update their knowledge on a regular basis by using the Council's training and development programme, which includes training on corporate governance.
- 4.24 The Council also has a peer coaching and mentoring programme for members and has a management development programme for officers based upon the Council's competency framework.
- 4.25 The Council has a comprehensive member development programme in place.

5. Review of Effectiveness

5.1 Mansfield District Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the Corporate Assurance Manager's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

5.2 The process that has been applied in reviewing the effectiveness of the Council's governance framework includes:

- The Council has carried out a self-assessment of its compliance with the CIPFA Statement on the *Role of the Head of Internal Audit in Public Service Organisations (2019 edition)* and is fully compliant
- The Corporate Assurance Manager's review of the Council's level of compliance with its adopted Local Code of Corporate Governance, which is to be reported to the Governance and Standards Committee in June 2025, identified no significant governance issues relating to Mansfield Crematorium
- The Corporate Assurance Manager's review of the Council's ethical governance arrangements, which is to be reported to the Governance and Standards Committee in June 2025, identified no significant governance issues relating to Mansfield Crematorium
- The Governance and Standards Committee monitors members' compliance with the Code of Conduct and considers any action required from this monitoring. No significant issues have been identified
- The Council's counter fraud and corruption arrangements have been reviewed during 2024/2025 and a Counter Fraud Plan was approved to ensure full

compliance with the Fighting Fraud and Corruption Locally (FFCL) - a Strategy for the 2020s and CIPFA's Code of Practice on "managing the risk of fraud and corruption".

- A review of the Council's Strategic Risks Register is currently being undertaken with the revised Register being reported to the Governance and Standards Committee in June 2025.
- The Council has a number of Overview and Scrutiny Committees which provide an overview and scrutiny role. They can "call in" a decision which has been made by the Executive or an officer (where the decision is a key decision) but not yet implemented, to enable them to consider whether they consider the decision is appropriate. They also enquire into issues which are of local concern
- The Governance and Standards Committee received a variety of reports during 2024/2025 both from internal assurance providers and from external audit in accordance with its terms of reference as detailed in the Council's constitution.
- The audit of the Crematorium's accounts carried out by TIAA Ltd gave an unqualified opinion
- The Corporate Assurance Manager's Annual Report for 2024/2025 concluded that the Council's risk management, control and governance processes were effective and therefore an unqualified opinion was given.

Glossary of Financial and Accounting Terms

PLEASE NOTE: *This glossary provides an explanation of terms, not precise definitions. It should not be used as a substitute for the more detailed and specific definitions given in statute, codes of practice and technical guidance. It should be used in conjunction with explanations provided within and supporting the accounting statements.*

ACCOUNTING PERIOD – the period of time covered by the accounts, which is normally 12 months commencing on 1 April and finishing on 31 March the following year. The end of the accounting period is the Balance Sheet date.

ACCRUAL – an amount included in the accounts to cover income or expenditure relating to an accounting period but for which payment has not been received or made. This means that income and expenditure is recognised in the accounts when they are earned or incurred, not when money is exchanged.

BALANCE SHEET – a statement of the recorded assets, liabilities and other balances as they stand in monetary terms, at the end of an accounting period.

BUDGET – a statement defining the Joint Committee's financial plans over a specified period of time (usually an accounting period 1 April to 31 March).

CAPITAL ADJUSTMENT ACCOUNT - this absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.

CAPITAL FUND – this fund receives contributions from the Comprehensive Income and Expenditure to accumulate funds for capital expenditure.

CAPITAL EXPENDITURE – this includes expenditure on the acquisition of, or major enhancement of fixed assets such as land, property and other structures.

CREDITORS – an amount owed by the Joint Committee for work done, goods received or services rendered relating to the accounting period, but for which payment has not yet been made.

CURRENT ASSETS – an asset held at the balance sheet date, which will be used within the following accounting period; for example, stock, cash and debtors.

CURRENT LIABILITY – an amount owing at the balance sheet date, which will be paid in the next accounting period; for example, creditors, cash and loan repayments.

DEBTORS – an amount owing to the Joint Committee relating to the accounting period, but for which money has not yet been received.

DEPRECIATION – the measure of the reduction in value of a non-current asset due to age, consumption or other reduction in useful life during the accounting period.

GENERAL RESERVE – amounts put aside, but not allocated to meet, any future spending commitments.

IMPAIRMENT – this reflects a REDUCTION in the market value of a non-current asset due to significant changes in the market (i.e. introduction of new technology), obsolescence, or damage, etc.

NET BOOK VALUE – the amount at which non-current assets are included (valued) in the balance sheet, i.e. their historic value or current valuation less depreciation.

NET REALISABLE VALUE – the open market value of an asset in its existing use.

PENSION RESERVE - this absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions.

PROVISIONS – pre-determined amounts put aside in the accounts for liabilities or losses which are certain or very likely to occur, but the amounts involved or the date when they need to be settled are uncertain.

REVENUE EXPENDITURE – running costs of services, which include employees, premises, transport, interest, supplies and services.

Independent auditor's report.



AUDIT OF MANSFIELD CREMATORIUM STATEMENT OF ACCOUNTS 2024/2025

Remit

An audit of the Mansfield and District Crematorium Joint Committee Accounts 2024/25 has recently been undertaken by TIAA.

Opinion

In our opinion, the statement of accounts presents fairly the Crematorium's Comprehensive Income and Expenditure Statement (CIES) for the year ended 31st March 2025 and the Balance sheet as at that date. The statements are fully supported with the underlying financial records and we did not identify any material errors requiring adjustments to be made to the accounts.

Auditors: TIAA

Signed: Philip Lazenby

Date: 2nd May 2025

Disclaimer:

The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.



BARNETT
WADDINGHAM
beyond the expected

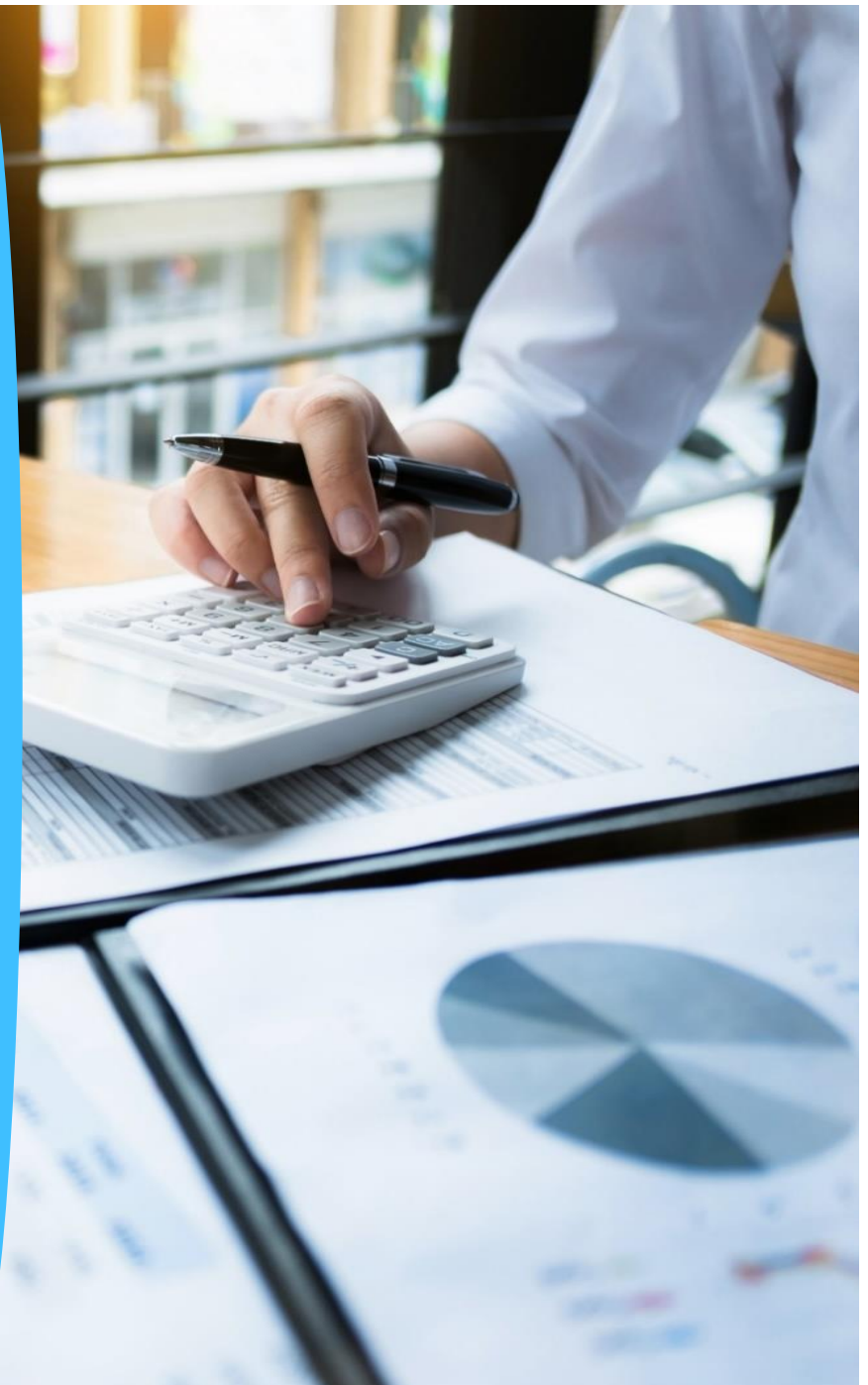
Nottinghamshire Pension Fund

(132) Mansfield and District Joint
Crematorium

IAS19 Report as at 31 March 2025

Agenda Page: 65

7 April 2025



Introduction

We have been instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS). These benefits are provided to employees of Mansfield and District Joint Crematorium (the Employer) as at 31 March 2025. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

This report should be read in conjunction with the 31 March 2025 accounting briefing note. The figures contained in this report are in respect of the Employer's pension obligations under the LGPS as at 31 March 2025. IAS19 also requires the disclosure of any other employer provided pension benefits which are not paid from the Fund itself. We have only valued such additional liabilities, which would not be covered in the formal LGPS valuation, to the extent that they have been notified to us and are as disclosed in the data section of this report.

[Please use this link to access the 31 March 2025 accounting briefing note if you have not obtained a copy.](#)

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 and currently provides benefits based on career average revalued earnings. Full details of the benefits being valued are as set out in the Regulations and summarised on the LGPS website.

This report is addressed to the Fund, and is provided in our capacity as Fund Actuary to the Fund. The report may be shared with the Employer, provided that it is shared in its entirety, but it does not constitute advice to them. The Employer may also share the information contained in this report with their auditor, but BW neither assumes nor owes any duty or responsibility to any third party who relies on that information. Any liability to any third party is expressly disclaimed to the fullest extent permitted by law.

Barnett Waddingham does not provide, and shall not be responsible for, accounting or audit advice. From time to time, we may comment or otherwise give an opinion on any information, documentation, and/or guidance provided to us by or on behalf of the Fund. The Fund shall not rely on any such comment or opinion to make (or refrain from making) any decision or take (or refrain from taking) any action.

This report reflects our understanding of the relevant accounting and audit standards in force at the date of this report. It complies with Technical Actuarial Standard 100: General Actuarial Standards (TAS 100) as issued by the Financial Reporting Council (FRC).

Please note that we have incorporated an asset ceiling into the Employer's balance sheet. Further details of the approach taken are given later in this report.

This report supersedes previous versions of this report and has been updated to reflect the inclusion of an asset ceiling.

We would be pleased to answer any questions arising from this report.



Lucy Byrne FIA
Actuary

Data used

We have used the following items of data which we received from the administering authority and the Employer via the use of MS Forms:

Results of the latest valuation as at	31 March 2022
Results of the previous IAS19 report (v1) as at	31 March 2024
Fund asset statement as at	31 December 2024
Fund income and expenditure items to	31 December 2024
Employer income and expenditure items to	31 March 2025
Details of any new unreduced early retirement payments to	31 March 2025
Details of any settlements to/from the Employer for the period to	31 March 2025

The data has been checked for reasonableness, including consistency with previous valuation data where relevant, and the data is within tolerances for the purposes of this report.

Although some estimation of the data to the accounting date may be required, we do not believe it is likely to be significant to the results in this report.

We have not been notified of any significant changes or events since we received the data.

Employer membership statistics

The table below summarises the membership data at 31 March 2022 from the latest valuation for members receiving funded benefits, and as at 31 March 2022 for any members receiving unfunded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age (salary/pension weighted)
Actives	14	311	43
Deferred pensioners	15	16	43
Pensioners	12	60	54
Unfunded pensioners	2	0	75

Employer payroll

The total pensionable payroll and projected payroll for the Employer is set out below and is based on information provided to us by the administering authority. This has been used to calculate the service cost and projected service cost respectively.

Estimated payroll for the year to 31 March 2025	£311,000
Projected payroll for the year to 31 March 2026	£324,000

Scheduled contributions

The table below summarises the minimum employer contributions due from the Employer to the Fund over this inter-valuation period. The Employer may pay further amounts at any time. Future contributions may be adjusted on a basis approved by us.

	Primary rate	Secondary rate for period beginning:			Minimum employer contributions due for the period beginning:		
		1 Apr 2023	1 Apr 2024	1 Apr 2025	1 Apr 2023	1 Apr 2024	1 Apr 2025
Total percent of payroll	21.3%	0.0%	0.0%	0.0%	21.3%	21.3%	21.3%
plus monetary amount (£000s)		9	9	10	9	9	10

Funding approach

The Employer currently participates in the Small Scheduled Bodies pool with other employers in order to share experience of risks they are exposed to in the Fund.

At the 2022 valuation, the deficit for the whole pool was calculated and allocated to each employer in proportion to their value of liabilities. The next reallocation will be carried out at the 2025 valuation, should the Employer remain in the pool. Each employer within the pool pays a contribution rate based on the cost of benefits of the combined membership of the pool.

Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2025 is calculated to be -0.32% based on the Fund asset statements and Fund cashflows as set out in the Data section preceding this section. The net asset statement has been provided to a date earlier than the accounting date and the return for the period to the reporting date has been estimated to be (1.90%) based on market statistics.

The Employer's share of the assets of the Fund is approximately 0.02%.

The estimated asset allocation for the Employer at 31 March 2025 and 31 March 2024 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2025		31 Mar 2024	
	£000s	%	£000s	%
Public Equities	918	55%	967	59%
Gilts	83	5%	41	3%
Other bonds	109	7%	87	5%
Property	168	10%	180	11%
Cash/temporary investments	82	5%	102	6%
Inflation Plus	116	7%	78	5%
Infrastructure	124	7%	123	8%
Private Equities	55	3%	53	3%
Total	1,655	100%	1,631	100%

The table below sets out the percentages of the Fund's assets held in each asset class at 31 December 2024 (split by those that have a quoted market price in an active market, and those that do not).

Asset breakdown		31 December 2024	
		% Quoted	% Unquoted
Fixed Interest Government Securities	UK	2%	-
	Overseas	-	-
Index Linked Government Securities	UK	3%	-
	Overseas	-	-
Corporate Bonds	UK	2%	-
	Overseas	5%	-
Equities	UK	15%	0%
	Overseas	40%	-
Property		-	10%
Private Equity		-	3%
Infrastructure		-	7%
Unit Trust Infl Linked		-	7%
Credit		-	3%
Cash/Temporary Investments		-	2%
Net Current Assets	Debtors	-	-
	Creditors	-	-
Total		67%	33%

We do not have any further detail on the current asset allocation of the Fund; we suggest that if further information is required the administering authority is contacted in the first instance.

Actuarial methods and assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2025 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

Financial assumptions	31 Mar 2025	31 Mar 2024	31 Mar 2023
	p.a.	p.a.	p.a.
Discount rate	5.85%	4.95%	4.80%
Pension increases (CPI)	2.90%	2.85%	2.90%
RPI inflation	3.15%	3.15%	3.20%
Salary increases	3.90%	3.85%	3.90%

Projected unit method is used in our calculations.

We have allowed for actual ONS CPI inflation observed between February 2024 and February 2025. This is reflected in the Experience loss/(gain) on defined benefit obligation figure in the results.

We have adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2022, except for an update of the CMI projection model. Details of the post retirement mortality assumption are set out below; further details of the demographic assumptions adopted can be found in the briefing note corresponding to this report, and the Fund's actuarial valuation report.

Post retirement mortality	31 Mar 2025	31 Mar 2024
Base table	S3PA	S3PA
Multiplier (M/F)	115% / 110%	115% / 110%
Future improvements model	CMI_2023	CMI_2022
Long-term rate of improvement	1.25% p.a.	1.25% p.a.
Smoothing parameter	7.0	7.0
Initial addition parameter	0.0% p.a.	0.0% p.a.
2020 weight parameter	0%	0%
2021 weight parameter	0%	0%
2022 weight parameter	15%	25%
2023 weight parameter	15%	n/a

The assumed life expectancies, based on the assumptions set out above, are set out in the table below:

Life expectancy from age 65 (years)		31 Mar 2025	31 Mar 2024
Retiring today	Males	20.4	20.4
	Females	23.3	23.3
Retiring in 20 years	Males	21.7	21.7
	Females	24.7	24.7

Employer duration

The estimated Macaulay duration of the Employer's liabilities as at the accounting date using the assumptions set out above is 17 years.

Past service costs

Past service costs arise if member benefits are introduced, withdrawn or changed. For example, an award of additional discretionary benefits such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2025.

Curtailments

Over the year, we understand no employees were permitted by the Employer to take unreduced early retirement that they would not otherwise have been entitled to.

Settlements

We are not aware of any liabilities being settled at a cost materially different to the accounting reserve during the year, which has been confirmed by the Fund.

Results

Balance sheet	As at 31 Mar 2025 £000s	As at 31 Mar 2024 £000s	As at 31 Mar 2023 £000s
Net pension asset in the statement of financial position			
Present value of the defined benefit obligation	1,570	1,732	1,846
Fair value of Fund assets (bid value)	1,655	1,631	1,584
Deficit / (Surplus)	(85)	101	262
Impact of asset ceiling	219	-	-
Unrecognised past service cost	-	-	-
Present value of unfunded obligation	6	6	6
Net defined benefit liability / (asset)	140	107	268

The amounts recognised in the profit and loss statement	Year to 31 Mar 2025 £000s	Year to 31 Mar 2024 £000s
Service cost	48	97
Net interest on the defined benefit liability / (asset)	4	11
Administration expenses	1	1
Total loss / (profit)	53	109

For the purposes of our calculations, we distribute Fund administration expenses amongst the employers in the Fund in proportion to their individual asset shares.

Remeasurement of the net assets / (defined benefit liability) in other comprehensive income	Year to 31 Mar 2025 £000s	Year to 31 Mar 2024 £000s
Return on Fund assets in excess of interest	(86)	97
Other actuarial gains / (losses) on assets	-	-
Change in financial assumptions	248	62
Change in demographic assumptions	3	17
Experience gain / (loss) on defined benefit obligation	1	(11)
Changes in impact of asset ceiling	(219)	-
Remeasurement of the net assets / (defined benefit liability)	(53)	165

Investment expenses are included in return on Fund assets in excess of interest.

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2025 £000s	Year to 31 Mar 2024 £000s
Opening defined benefit obligation	1,738	1,852
Current service cost	48	54
Interest cost	85	84
Change in financial assumptions	(248)	(62)
Change in demographic assumptions	(3)	(17)
Experience loss/(gain) on defined benefit obligation	(1)	11
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(62)	(246)
Past service costs, including curtailments	-	43
Contributions by Scheme participants and other employers	19	19
Unfunded pension payments	-	-
Closing defined benefit obligation	1,576	1,738

The experience loss/(gain) on the defined benefit obligation includes (£1,000) in respect of the allowance for actual CPI inflation over the accounting period.

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2025 £000s	Year to 31 Mar 2024 £000s
Opening fair value of Fund assets	1,631	1,584
Interest on assets	81	73
Return on assets less interest	(86)	97
Other actuarial gains/(losses)	-	-
Administration expenses	(1)	(1)
Contributions by employer including unfunded	73	105
Contributions by Scheme participants and other employers	19	19
Estimated benefits paid including unfunded net of transfers in	(62)	(246)
Settlement prices received / (paid)	-	-
Closing fair value of Fund assets	1,655	1,631

Investment expenses are included in actual return on assets in excess of interest.

Reconciliation of change in impact of asset ceiling	Year to 31 Mar 2025 £000s	Year to 31 Mar 2024 £000s
Opening impact of asset ceiling	-	-
Interest on impact of asset ceiling	-	-
Actuarial losses / (gains)	219	-
Closing impact of asset ceiling	219	-

The asset ceiling is the present value of any economic benefit available to the Employer in the form of refunds or reduced future employer contributions. Our calculation of the asset ceiling has followed our interpretation of IFRIC14.

Our calculations assume that:

- The Employer does not have a right to a refund of surplus at the level required by the accounting standard. Any surplus recognised is based on the economic benefit from a reduction in contributions.
- The Employer is a scheduled body and assumed to participate indefinitely.
- The requirement for the employer to make contributions to the Fund is considered to be a minimum funding requirement (MFR). For the period beyond the existing Rates and Adjustments certificate, our best estimate is that the existing rates remain in force. This is based on the fund actuary's methodology which is designed to provide a stable contribution rate, and also the lack of any other readily available figure.

In broad terms our analysis shows that:

- The potential economic benefit from the reduction in future contributions has been calculated to be nil. Since this is less than the unadjusted net asset of £85k, the initial impact of the asset ceiling is £85k.
- The Employer is currently paying deficit contributions towards a funding deficit. We have assessed this minimum funding requirement and calculate that it constitutes an onerous funding commitment. There is an additional liability of £134k to be recognised.
- The unadjusted funded surplus is £85k. There is an initial impact from an asset ceiling of £85k, plus an additional liability of £134k. The final funded net asset to be recognised is -£134k.
- In addition, there is an unfunded liability of £6k. The final deficit to be recognised is £140k.

Sensitivity analysis	£000s	£000s	£000s	£000s	£000s
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,457	1,551	1,576	1,601	1,711
Projected service cost	27	32	34	36	42
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,576	1,576	1,576	1,576	1,576
Projected service cost	34	34	34	34	34
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,715	1,602	1,576	1,550	1,453
Projected service cost	43	36	34	32	27
Adjustment to life expectancy assumptions	+1 Year		None		- 1 Year
Present value of total obligation	1,608		1,576		1,544
Projected service cost	35		34		33
Projected pension expense	Year to 31 Mar 2026 £000s				
Service cost	34				
Net interest on the defined liability / (asset)	6				
Administration expenses	1				
Total loss / (profit)	41				
Employer contributions	79				

These projections are based on the assumptions as at 31 March 2025. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2025.

REVENUE CREMATORIUM		1 April 2024 to 31 March 2025	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	350209	295220	-54989
Salaries Overtime	15000	16033	1033
Salaries National Insurance	32003	28716	-3287
Salaries Superannuation	74595	66292	-8303
Salaries Pension Liability	0	-25000	-25000
Salaries Vacancy Savings	-13704	0	13704
Superann Additional Allowances	1400	901	-499
Pension Deficit Lump Sum	9330	9301	-29
Redundancy Payments	0	0	0
Training Expenses Staff	5500	4231	-1269
Apprenticeship Levy	2072	1302	-770
Pay in Lieu of Notice	0	0	0
Employee Related Expenditure	476405	396996	-79409
Repair/Maintenance Alarms	0	-495	-495
Repair/Maintenance Buildings	30000	32149	2149
Grounds Maintenance General	17500	17095	-405
EPA Testing	1200	1161	-39
Repair/Maintenance Fixed Plant Cremators	140000	109984	-30016
Electricity	95206	65552	-29654
Gas	148526	129665	-18861
Rent of Premises	159	159	0
Business Rates	137535	149942	12407
Sewage/Water Rates	8462	12491	4029
Insurance	20000	18682	-1318
Cleaning Materials	4200	4174	-26
Legionella	420	0	-420
Premises Related Expenditure	603208	540560	-62648
Car Allowances	0	0	0
Transport Related Expenditure	0	0	0

REVENUE CREMATORIUM		1 April 2024 to 31 March 2025	
Description	Revised Budget	Actuals	Variance
	£	£	£
Furniture Acquisitions	1500	1305	-195
Light Plant and Tools	1500	1388	-112
Material Purchases	5500	6175	675
Rodent Control	500	75	-425
Office Machinery Replacement	500	0	-500
Uniforms	2000	2012	12
Printing	1500	141	-1359
Stationery	2000	1149	-851
Advertising	1500	0	-1500
Hired and Contracted Services - Use of other Crematoria	2000	1554	-446
Waste Collection Skips	1000	845	-155
Medical Referee Fees	40700	36905	-3795
Payments to Local Authorities	7250	5317	-1933
Software Licences	10250	1373	-8877
Postages	0	2	2
Systems Software	300	0	-300
Telephones	9500	12001	2501
Webcasting Costs	15000	48017	33017
Conference	1000	575	-425
Subscriptions	1400	1645	245
Book of Remembrance Inscriptions	8000	7702	-298
External Legal Expenses	1000	2520	1520
Childrens Memorial Garden	0	1793	1793
Memorials	22099	12669	-9430
Other Expenses General	500	-1744	-2244
Temporary Memorials	0	-436	-436
Organist Fees	500	353	-147
CAMEO Non Abatement Fees	60000	58233	-1767
Supplies & Services Expenditure	196999	201568	4569

REVENUE CREMATORIUM		1 April 2024 to 31 March 2025	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	6985	1405	-5580
Trade Waste/Recycling	7496	7543	47
Waste Tfr Station	0	0	0
Central Corporate Overhead	66093	62138	-3955
Support Services	80574	71085	-9489
Bad Debt Provision	0	9911	9911
Provisions	0	9911	9911
Depreciation	129265	164739	35474
Impairment Add No Value	0	2901	2901
Impairment	0	0	0
Depreciation and Impairment	129265	167640	38375
MRP and Interest Charges	120000	0	-120000
Capital Charges	120000	0	-120000
Revenue Gross Expenditure	1606451	1387760	-218691
Book of Remembrance Inscriptions	-18000	-21014	-3014
Crematorium Memorials	-72700	-54823	17877
Organist	-750	-353	397
Cremation Fees	-2131800	-1784428	347372
Webcasting Fees	-22500	-49015	-26515
Medical Fees	-40700	-36531	4169
Income Cremation Fees	-2286450	-1946164	340286
Grants Current Year	0	-1793	-1793
Charities Collections	0	-453	-453
Crematorium Containers	-100	-199	-99
Miscellaneous Income	-1800	-3060	-1260
Income	-1900	-5506	-3606
Recharges to Cemeteries	-32210	-41354	-9144
Income Recharges	-32210	-41354	-9144
Interest Income	-2500	-101187	-98687
Surplus/Deficit on Provision of Services	-2500	-101187	-98687
Revenue Gross Income	-2323060	-2094211	228849
Net Cost of Service	-716609	-706451	10158
Interest on Pension Liability	0	4000	4000
Depreciation to be Reversed	-129265	-164739	-35474
Impairment	0	-2901	-2901
Employers Pension Contribution	0	20000	20000
Crem Pension Asset Liability	0	53000	53000
Crem Pension Gains and Losses	0	-53000	-53000
Excess Surplus Transfer from/to General Reserves	-29126	0	29126
Below Net Cost of Service Sub Total	-158391	-143640	14751
Net Surplus	-875000	-850092	24909

CAPITAL CREMATORIUM		1 April 2024 to 31 March 2025	
Description	Revised Budget	Actuals	Variance
	£	£	£
Fire Doors	13471	0	-13471
New Crematorium Development	4597375	2901	-4594474
Grand Total	4610846	2901	-4607945



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 19th May 2025

Director Lead: Mansfield District Council, Ady Selby, Assistant Director
Neighbourhood Services, 01623 463036

Lead Officer: Mansfield District Council, Nada Colclough, Crematorium
and Cemeteries Manager and Registrar, 01623 463882

Report Summary	
Type of report	Open Report with Exempt Appendix
Report Title	Crematorium Development Report
Purpose of Report	This report provides an update to members, following the decision taken in February 2025, on the progression of the refurbishment project of the crematorium
Recommendations	1. That members note the report

The Exempt Appendix to this report contains information relating to the financial or business affairs of a particular person (including the authority holding that information) which is a category of exempt information under Schedule 12A of the Local Government Act 1972, Paragraph 3 under which the Committee has the power to exclude the press and public if it so wishes.

It is considered that the need to treat the information in this report as exempt outweighs the public interest in disclosure because of potential to prejudice the commercial interests of the contractor, if the financial details were to be put into the public domain thereby becoming available to competitors.

1.0 **Background**

- 1.1 During the JCC meeting in February 2025, members approved the recommendation to carry out a high-level refurbishment of Mansfield Crematorium.

- 1.2 Following this decision being taken, each constituent authority sought approval from their individual authorities. Full approval to proceed from Mansfield, Ashfield and Newark and Sherwood District Councils was approved.

2.0 Proposal/Options Considered and Reasons for Recommendation

2.1 Project Monitoring

- 2.1.1 To ensure monitoring of the Councils' direct capital funding contributions, the Crematorium Development Working Party will continue to hold regular officer meetings to ensure the appropriate monitoring of key milestones, decision making and budget spend.
- 2.1.2 It is proposed that MDC Design Services team along with nominated Officers from ADC and NSDC will act as critical friend and provide scrutiny of the external project manager.
- 2.1.3 In accordance with the Joint Management Arrangements for the Crematorium, MDC Officers will take operational and professional decisions in relation to the project. The Chair, Vice Chair and nominated Member from the third Authority will be consulted in relation to any decisions of strategic significance or that are potentially contentious. At this stage in the project the following upcoming decisions have been identified for prior consultation:
- 2.1.3.1 Cremators – Electric Vs Gas (Following Structural / Feasibility Survey)
 - 2.1.3.2 Sign off at each RIBA Stage
 - 2.1.3.3 Decision of further sustainability requirements
 - 2.1.3.4 Appointment of Key Consultants
 - 2.1.3.5 Decision on Temporary Solutions to maintain business continuity.
- 2.1.4 If any 'Key Decisions' are required, these will be referred to the Committee unless it is necessary to rely on MDC's urgency procedure to avoid delays to the project. The Chair, Vice Chair and nominated Member from the third Authority will be consulted in relation to any urgent 'Key Decisions'. All such decisions will be reported to the Joint Committee.
- 2.1.5 Update reports will be presented to each meeting of the Joint Committee while the project progresses.

2.2 Project Timeline

- 2.2.1 Mansfield District Council Design Services Team have compiled a next steps report which can be seen in appendix 1. A more visual representation of the report can be seen as a project timeline in appendix 2. The project timeline details activity for the next 26 weeks. The remainder of the project timeline will be determined and managed by the externally procured project manager.
- 2.2.2 The initial 26 weeks of the project considers the following actions:

- 2.2.2.1 Procurement and appointment of an external project manager
- 2.2.2.2 Procurement and appointment of a structural surveyor.
- 2.2.2.3 Review, design and procurement of the cremators and ancillary equipment
- 2.2.2.4 Appointment of the design team
- 2.2.2.5 Temporary accommodation and temporary cremator review and selection
- 2.2.2.6 Legal consultation
- 2.2.2.7 Public engagement and consultation, specifically Funeral Directors, including the development of an external communication strategy for key milestones and project progression

2.3 External Project Management

- 2.3.1 A draft specification for the procurement of an external project manager has been put together. The spec can be seen in appendix 3 but in summary sets out the requirement for the Project Manager to assume a central leadership role in progressing the project from RIBA Stage 2 through to practical completion and final account. The Project Manager will represent the interests of the Mansfield & District Joint Crematorium Committee and act as the focal point for all matters relating to the project's design, procurement, construction, and handover.

2.4 Structural Survey

- 2.4.1 A draft specification for the procurement of an external Structural Surveyor has been put together. The completion of a structural survey is essential works as detailed within the next steps of the CDS refurbishment feasibility report. The Spec can be seen in appendix 4.
- 2.4.2 This survey will determine the viability of electric cremators within the existing structure, given the weight capacity requirements, in addition to other essential information required for the development of final design plans and cost engineering of the full project.

2.5 Cremators and Associated Abatement Equipment

- 2.5.1 A visit has been made to Addfield who are a cremator manufacturer. The purpose of the visit was to understand developments in electric cremator technology and lead times.
- 2.5.2 These investigations are required at this early stage in the process due to the manufacturing lead times, however lead have been reduced from 12 months to circa 5 months.
- 2.5.3 The visit determined that there have been advancements in the technology, seen in the reduction of the cremation times.
- 2.5.4 A full quote has been received in addition to a quotation for a maintenance contract. These can be seen in appendix 4 and this information will inform the procurement process and financial modelling.

2.6 Temporary Structures

- 2.6.1 A visit to Lincoln Crematorium has been undertaken to view their temporary structure that is currently in place. This has provided insight into how this could

be replicated at Mansfield crematorium. It had been hoped that there may be an opportunity to purchase their temporary structure but the timeline for there current project does not align with the Crematorium project and therefore this has been dismissed as an option.

- 2.6.2 Further investigations have taken place and an alternative option has been identified an option for a temporary structure along with costings which can be seen in appendix 5 – 5B.
- 2.6.3 Determining the appropriate structure and where it is to be sited will be part of the initial discussions the project manager, given their anticipated experience.

3.0 Implications

- 3.1 In writing this report and in putting forward recommendations' officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

Exempt Appendices:

- Appendix 1 – Crematorium Remodelling Next Steps
- Appendix 2 – Crematorium Project Plan
- Appendix 3 – Project Manager Specification]
- Appendix 4 – Structural Survey Specification
- Appendix 5 – Temporary Structure
- Appendix 5A – Temporary Structure Internal Plan
- Appendix 5B – Temporary Structure Elevations

Authority Reports

Mansfield District Council: -

<https://mansfield.moderngov.co.uk/documents/s4804/Variation%20to%20Capital%20Program%20-%20Crematorium.pdf>

Ashfield District Council: -

<https://democracy.ashfield.gov.uk/documents/s32818/Joint%20Crematorium%20Review.pdf>

Newark and Sherwood District Council: -

<https://democracy.newark-sherwooddc.gov.uk/documents/s22577/01.04.25%20-%20Mansfield%20Crematorium%20Redevelopment.pdf>

Mansfield and District Crematorium Joint Committee Agreement relating to Joint Management Arrangements: -

<https://www.newark-sherwooddc.gov.uk/media/nsdc-redesign/documents-and-images/your-council/your-council/elections/Part-C---Responsibility-for-Functions.pdf> (page C41)

Mansfield District Council Key Decision criteria: -

<https://www.mansfield.gov.uk/council-councillors-democracy/key-decisions-1>

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Key Decision Y/N	Lead Officer	Report Author
22 September 2025				
Operations Report	An update on current operational issues. Provide a calendar year of data, as requested by the Committee.		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Children's Funeral Fund	12 month update		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
15 December 2025				
Operations Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Crematorium	A regular update		Ady Selby,	Nada Colclough,

Development Report	on the new Crematorium, including the Risk Register		Assistant Director Neighbourhood Services, Mansfield DC	Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year as at 30 September 2025		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2026 to 31 March 2027		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2026/2027 and the proposals for 2027/2028 and 2028/2029		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
23 February 2026				
Operations Report	An update on staffing restructure and current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report			Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC

	for 2026/2027 and the proposals for 2027/2028 and 2028/2029			Mansfield DC
Dates for Next Meetings	Dates for September 2026, December 2026, February 2027 and May 2027		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
18 May 2026				
Appointment of the Chair In accordance with the Constitution the offices of Chair and Vice Chair shall, in successive years, rotate between the three constituent authorities.	The Chair for 2026/27 will be a Member from Mansfield District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Appointment of the Vice Chair	The Vice Chair for 2026/27 will be a Member from Ashfield District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Operations Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Annual			Dawn Edwards,	Ellie Stocks,

Statement of Accounts 2025/26			Head of Finance, Mansfield DC	Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC

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