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Monday, 10 September 2018

**Chairman: Councillor R Jackson
Vice-Chairman: Councillor N Mison**

Members of the Committee:

**Councillor M Cope
Councillor Mrs R Crowe
Councillor Mrs G Dawn
Councillor Mrs L Hurst
Councillor D Staples
Councillor Mrs L Tift
Councillor Mrs A Truswell
Councillor K Walker
Councillor T Wendels
Councillor Mrs Y Woodhead**

**Councillor Mrs I Brown
Councillor J Lee
Councillor P Peacock
Councillor D Thompson
Councillor I Walker**

MEETING: Leisure & Environment Committee

DATE: Tuesday, 18 September 2018 at 6.00 pm

**VENUE: Civic Suite, Castle House, Great North Road,
Newark, Notts, NG24 1BY**

**You are hereby requested to attend the above Meeting to be held at the time/place
and on the date mentioned above for the purpose of transacting the
business on the Agenda as overleaf.**

**If you have any queries please contact Catharine Saxton on
catharine.saxton@newark-sherwooddc.gov.uk.**

AGENDA

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| 1. | Apologies For Absence | |
| 2. | Declarations of Interest by Members and Officers and as to the Party Whip | |
| 3. | Declaration of any Intentions to Record the Meeting | |
| 4. | Minutes of Previous Meeting | 4 - 13 |
| 5. | Presentation by East Midlands Ambulance Service (EMAS) | |

Wendy Hazard – Ambulance Operations Manager (Communications and Engagement, Nottinghamshire) and Keith Underwood - Ambulance Operations Manager (Planning and Performance) will provide the presentation on behalf of East Midlands Ambulance Service.

Part 1- Items for Decision

There are none.

Part 2- Items for Information

- | | | |
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| 6. | Active4Today Performance Report | 14 - 32 |
| 7. | Update Report - Commercial Project - Garden Waste | 33 - 35 |
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| 9. | Leisure & Environment Committee Forward Plan | 97 - 98 |
| 10. | Health and Wellbeing
Verbal Update | |

Confidential and Exempt Items

There are none.

11. Exclusion of the Press and Public

There are none.

Agenda Item 4

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Leisure & Environment Committee** held in the Civic Suite, Castle House, Great North Road, Newark, Notts, NG24 1BY on Tuesday, 26 June 2018 at 6.00 pm.

PRESENT: Councillor R Jackson (Chairman)
Councillor N Mison (Vice-Chairman)

Councillor M Cope, Councillor Mrs G Dawn, Councillor Mrs L Hurst, Councillor D Staples, Councillor Mrs L Tift, Councillor K Walker, Councillor T Wendels, Councillor Mrs Y Woodhead, Councillor I Walker and Councillor K Girling

APOLOGIES FOR ABSENCE: Councillor Mrs R Crowe and Councillor Mrs A Truswell

1 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS AND AS TO THE PARTY WHIP

Councillor T Wendels declared a personal interest in Agenda Item 5 – Active4Today – 2017/18 Annual Report as he is a Southwell Leisure Centre Trustee.

2 DECLARATION OF ANY INTENTIONS TO RECORD THE MEETING

Other than the Council recording in accordance with usual practice, there were no declarations of intention to record the meeting.

3 MINUTES OF PREVIOUS MEETING

AGREED (unanimously) that the Minutes of the meeting held on 20 March 2018, be approved as a correct record and signed by the Chairman.

4 A PRESENTATION WILL BE UNDERTAKEN BY THE CLINICAL COMMISSIONING GROUP

An update presentation was provided by the Clinical Commissioning Group (CCG). Sally Dore – Head of Communications and Engagement and Lucy Dadge – Chief Commissioning Officer attended the meeting.

Following the presentation a question and answer session ensued as follows:

A Member commented that the NHS had a huge recruitment problem for clinical staff and was surprised that GPs were being used to undertake a management role for the Hubs. It was felt that the GPs were needed to do their job, not to manage the organisation.

It was commented that the CCGs had been established to be clinically led. The CCG's role was to commission the best outcomes for our population. GPs were the correct people to undertake that and had the majority view regarding commissioning of the service. They required support and data to undertake this job, to overburden them was wrong.

A Member commented that there appeared to be a lot of duplication in the Health Service. Mental Health was important and asked how the CCG address that as services appeared not to be available until the situation reached critical. It was reported that Newark MIND had their funding reduced.

The current service was discussed and it was confirmed that those comments would be taken on board and addressed.

A Member commented on the Treatment and Care Centre at Newark hospital and commented that people would not understand what service that centre provides. It was suggested that the CCG educate people on what the centre provides, in order for people to understand that this was a good service for Newark.

The CCG representative commented on the areas that were being changed. It was reported that people with mental health problems had a shorter life expectancy and required a greater amount of support from their GP. It had therefore been recognised that patients were better cared for locally by their GP and an increased amount of support was being provided to GPs which would wrap around community care.

The representative informed Members that they would go back to basics regarding Newark hospital and produce a booklet informing the public regarding what treatments were available and how appointments could be made. It was confirmed that the Treatment Centre would offer 24 hour treatment and care.

A Member commented on being type two diabetic and that support for type two diabetes was being withdrawn from clinics. The individual was being encouraged to manage their own diabetes which would incur a cost in order to do that.

The representative confirmed that she would address that area.

The Chairman thanked the CCG representatives for their informative presentation and invited them to attend a future meeting in six months' time, to provide an update on their work.

AGREED (unanimously) that:

- (a) the presentation be noted; and
- (b) the CCG be invited to attend a future meeting in six months' time to provide an update on their work.

5 ACTIVE4TODAY - 2017/2018 ANNUAL REPORT

The Committee considered the report presented by the Director of Customers and Managing Director – Active4Today, which updated Members on the performance of Active4Today for the financial year ending 31 March 2018.

Members were informed that the Company had traded positively in 2017/18. Company turnover had increased by almost 10 per cent, buoyed, in particular, by growth in children's memberships of more than 12%. The adult and children's

membership bases remained the best indicators of the underlying strength of the Company.

The report provided an overview of performance which was detailed within Appendix II to the report. An overview of finance for the period 1 April 2017 to 31 March 2018, was reported, the financial statements which were appended to the report showed that the Company recorded a net operating surplus of £178,553. At the end of the financial year, 2016/17, the company made a provision in its accounts, totalling £116,000, for repairs that were planned to be undertaken in the 2017/18 year. These works were not undertaken by the company in the year because of the pending review of leisure facilities in Sherwood. The commitment of £116,000 had therefore been reversed in the income and expenditure account and formed part of the year end surplus of £178,553. The operating surplus represented further, strong financial performance from the Company in 2017/18. The Company's earmarked usable reserves, as at 31 March 2018 stood at £377,677. The Company had agreed a maximum level of usable reserves of £750,000.

The report also updated Members on Future Funding and Southwell Leisure Centre Trust.

In the discussion Members sought clarification on the performance data, which showed that the use of visits had fallen and whether anything could be done to improve that. The number of GP referrals had also fallen significantly and whether there were things that could be done to rectify that. The Equalities and Diversity section of the report also indicated that the number of attendance from children in deprived areas had fallen, which was due to the funding for the SAFE programme ending.

The Managing Director Active4Today confirmed that the way the data was being retrieved for the performance data had been changed and new ICT systems had been installed. It was confirmed that the GP referrals had reduced however Active4Today could not influence the GPs; Members were informed of other schemes available. It was confirmed that the programme that had been provided to target increasing activity in deprived areas had been funded by Sports England and had come to an end.

A Member commented that the report indicated that there were no equalities and diversity issues, but questioned why the number of female attendance had fallen. Clarification was further sought whether Active4Today had a policy for equalities and diversity.

The Managing Director – Active4Today confirmed that the equalities and diversity section would be circulated for Members of the Committee.

The Committee Vice-Chairman confirmed that he would address the GP referrals with the Clinical Commissioning Group (CCG) and Health and Wellbeing Board and ask whether there was anything the Council could do.

AGREED (unanimously) that:

- (a) the positive performance of Active4Today in 2017/18 be noted:
and
- (b) the operating agreement between the Council and the Company is under review and any significant changes to the agreement will be brought to a future meeting of the Committee.

6 REVIEW OF LEISURE CENTRE PROVISION

The Committee considered the report presented by the Business Manager – Housing and Safeguarding (as Project Manager), which provided the progress made in considering the options available for improving and sustaining leisure centre provision in Sherwood. Members were asked to consider the contents of the report and the advice provided by the Council's Section 151 Officer, in order to reach a decision on whether to progress with the project.

Members were also provided with an additional recommendation to purchase land under delegated powers, to enable opportunities for a leisure hub light model to be explored in the future.

The report provided the Project Objective; Options; Proposals; Financial Appraisal; Equalities Implications and Section 151 Officers Financial Comments.

The three options considered in the options appraisal which was appended to the report with the market analysis, were as follows:

- Option 1: Stay the same – continue with fragmented offer in Sherwood. This option has no financial implications and does not deliver the project objectives
- Option 2: New Leisure Centre provision on land immediately in front of the Dukeries. The estimated total cost of building a new Leisure Centre is just over £13m. This is not considered to be affordable and does not provide the best value for money solution for the community.
- Option 3: Dukeries improvement scheme and pool hall new build, at an estimated cost of £7.9m.

A Member commented that the 'One Public Estate and Neighbourhood study in Ollerton' had not been presented to the Committee. The neighbourhood study had indicated the need for a wet provision in Ollerton. It was felt that the financials in the report provided a poor outcome. The projected income for the Leisure Centre was debated and it was commented that due to the implications of the report it would appear that a Leisure Centre or swimming pool would never be built in Sherwood due to a 6% return being required. It was commented that leisure facilities would not be provided in more deprived areas, just affluent area as that was where they provided a return. It was commented that a swimming pool would be beneficial for this area and would turn the leisure provision around.

The Business Manager – Housing and Safeguarding confirmed that an update report regarding the One Public Estate work was presented to the Homes and Communities Committee on 11 June 2018.

The Managing Director – Active4Today, confirmed that a realistic business plan was compiled, which projected an improved revenue return of £75,000. He commented that the Newark Sports and Fitness Centre was a success story, which had been received well by the public.

The Director – Customers commented that the contingency for the proposed pool was 12%, which accurately presented the financial risks at this early stage. There would be challenges in linking the proposed new build with the existing Dukeries Leisure Centre. A professional cost consultancy company had been commissioned to undertake work regarding the linking of the buildings. The revenue return for this project would require an £8million investment from Council reserves and the Section 151 Officers comments were reiterated to Members.

A Member commented that the Ollerton Neighbourhood study had indicated their preferred option was outdoor facilities rather than a swimming pool. Outdoor provision could be provided through the investment of £75,000 for the land in front of the present leisure centre and would provide the outdoor facilities that the community had requested.

A Member commented that if the outdoor facilities were pursued it was unlikely that the Council would invest in a new leisure centre in the future, for a deprived section of the community.

The Chairman commented that he was mindful of the Section 151 Officer's comments and whilst it would be good to have a swimming and sports facility at Ollerton like that in Newark, it was not the right time to deliver that provision. He felt that the outdoor provision for sports would be beneficial and that the land should be obtained from Nottinghamshire County Council to improve facilities for the local community.

The Chairman took Recommendation (a) and (b) separately. A vote was taken for recommendation (a) as follows with a recommendation to the Policy and Finance Committee:

AGREED (with 7 votes For and 3 votes Against) that a recommendation be submitted to the 28 June 2018, Policy and Finance Committee, informing the Committee that the Leisure and Environment Committee have taken the Section 151 Officer's advice not to progress at the present time with Option 3, which would incur further costs to the Council of £250,000; and

A vote was taken for recommendation (b) with a recommendation to the Policy and Finance Committee as follows.

AGREED (with 7 votes For and 3 Abstentions (*the three Members abstained as they recognised that there was potential in supporting the proposal however would prefer Option A*)) that a recommendation be submitted to the 28 June 2018, Policy and Finance Committee, to approve appropriate land transactions with Nottinghamshire County Council and the Dukeries Academy under delegated powers to the Director – Customers, to support the development of sports hub light model

linked to the Ollerton and Boughton Neighbourhood Study.

7 GARDEN WASTE - POSITION PAPER

The Committee considered the report presented by the Strategic Development Manager which related to the Committee's request to review the garden waste provision within the district. The report provided a number of proposals for Members to determine, which options they would like to pursue, this would enable officer resource to be directed towards providing full business case information, including financial modelling only for options Members would consider.

A Member sought clarification as to what cost the Council would incur in undertaking the cost analysis to bring the Garden Waste service back in house. The Strategic Manager confirmed that there would not be a financial cost other than the cost of the Council's Officer time.

AGREED (unanimously) that:

- (a) the Committee approve the proposal as 3.1 of the report and agree to transfer the administration currently provided by Rushcliffe for bins collected by NSDC back to an in house provision and for officers to give the associated notice required as part of the MOU; and
- (b) the Committee authorise officers to explore the full costs of proactively bringing all services in house on the current assumption that this could lead to a net revenue cost.

8 RECYCLING CONTAMINATION REDUCTION - MEMORANDUM OF UNDERSTANDING

The Committee considered the report presented by the Assistant Business Manager – Waste Management, which provided an overview of the Memorandum of Understanding proposed by the contamination working group and its planned implementation throughout the district.

The report provided details on the existing waste management partnership between Newark and Sherwood District Council, district and borough partners, Nottinghamshire County Council and their contractor Veolia since 2012. The waste management responsibilities were also detailed.

It was reported that the permitted contamination rates for materials entering the MRF was 5%. Across Nottinghamshire County the contamination rates were slowly increasing in all Council areas. When the contract first started in 2006 contamination rates were routinely below the 5% threshold; by 2017 the county average figures reached 13%.

The report also detailed Refusal vs Understanding; Tackling the problem; Implementation and Future work.

A Member sought clarification regarding recycling at his place of work as the residual

bin and recycling bin were being emptied into the same wagon. The Assistant Business Manager confirmed that he would find out whether the waste was being collected by the District Council or a private company and take this forward.

Members commented that residents of the district wanted to recycle responsibly and welcomed the educational information being distributed in order for everyone to understand what could be recycled. It was also commented that the manufacturers should be targeted to produce recyclable packaging.

AGREED (unanimously) that:

- (a) the Memorandum of understanding be approved; and
- (b) the funding for the district wide mail drop and the new suite of support materials be approved.

Councillor M Cope left the meeting at this point.

9 UPDATE ON THE BETTER CARE FUND

The Committee considered the report presented by the Interim Director – Communities, which provided an update on the schemes that had been delivered from funding from the district’s allocation of the Better Care Fund.

The report detailed the purpose of the Better Care Fund, reporting procedure and the formula for the allocation of the funding.

The report presented the delivery of the local schemes, which included the three year funding allocated for the schemes. It was noted that some of the allocation from 2017/18 was underspent. That allocation had been rolled forward into the 2018/19 financial year to support schemes that had developed momentum and where expenditure was expected to grow.

The report also provided an update on the Mandatory Disabled Facilities Grants and it was reported that there was a £700,000 budget for this work in 2018/19 with potential for that to be supplemented from the discretion DFG budget if required. The Discretionary DFGs, Handy Person Adaptations Schemes, Warm Homes on Prescription, Assisted Technology and Accessible Homes was also detailed.

Schemes for Future Years and Future Developments were also noted within the report.

AGREED (unanimously) that the Committee support the continued delivery of Local Schemes and noted the content of the report.

10 THE USE OF FIXED PENALTY NOTICES AND ASSOCIATED PENALTIES RELATING TO ENVIRONMENTAL OFFENCES AND ANTISOCIAL BEHAVIOUR

The Committee considered the report presented by the Assistant Business Manager - Waste, which presented the revised schedule of Fixed Penalty Charges (FPNs), as

introduced by Statutory Instrument on the 1st April 2018. Consideration regarding the introduction of new penalty fees was also sought and the adoption of a policy on the use of FPN's to tackle Environmental Offences and Anti-social Behaviour (ASB).

The Newark and Sherwood District Council's Policy and Procedure on the use of Fixed Penalty Notices to tackle Enviro-crime and antisocial behaviour was appended to the report.

A Member commented on the proposal to adopt the maximum penalty and felt that the standard rate should be adopted as Newark and Sherwood was not an affluent area and had pockets of deprivation within it. Imposing an expensive fine may lead to further deprivation and difficulties for an individual, a step by step approach was suggested to help people.

A Member commented that by applying the maximum rate it was more of a deterrent not to commit the offence and by setting the fees at the maximum level it gave officers greater scope to issue a proportionate fine.

The Assistant Business Manager confirmed that the set fines were viewed as a deterrent and the early repayment option was there to reduce the cost. They were however fixed so there was no scope for officer adjustment once the levels were set.

A Member sought clarification regarding the 'Exposing Vehicles for Sale on Roads' and asked if individuals were selling or repairing cars and selling them from their homes, how would that be enforced. The Assistant Business Manager confirmed that he would find out the answer and circulate it to Members.

AGREED (with 8 votes For and 1 vote Against part(b)) that:

- (a) the revised schedule of Fixed Penalty Charges (FPNs) be noted;
- (b) the procedure on the use of Fixed Penalty Notices for Environmental Crime and ASB be adopted; and
- (c) the fixed penalty penalties listed in paragraph 4.1 of the report be adopted; and
- (d) the answer to the question regarding 'Exposing Vehicles for Sale on Roads', if individuals were selling or repairing cars and then selling them from their home, how would that be enforced. The answer be circulated to Members of the Committee.

11 HAWTONVILLE COMMUNITY CENTRE MANAGEMENT PROGRESS REPORT

The Committee considered the report presented by the Community Projects Manager, which provided an update in respect of Hawtonville Community Centre and the progress being made following the transfer of the management of the Centre to Reach (a Local Charity supporting venerable adults in Newark and Sherwood) through the granting of a three year tenancy agreement.

Members were informed of an open day/official opening event taking place on Thursday, 19 July 2018, which would show Members what had been achieved. Committee Members had been sent individual invitations.

AGREED (unanimously) that an update report at six monthly intervals be submitted to the Committee on the activities and services delivered to the community through the Hawtonville Community Centre in respect of its contribution to the delivery of the priorities and objectives of the Hawtonville Neighbourhood Study.

12 HEALTH AND WELLBEING

The Leisure & Environment Committee Vice-Chairman informed the Committee that he had attended the recent Health & Wellbeing Board meeting. The Board had been informed of the 150th healthy take-away in Retford and had been presented with a certificate. A governance structure had been agreed around the Healthy and Sustainable Places Ambition of the Health and Wellbeing Strategy and an officer would represent the Council on a new Co-ordination Group to work with elected Members who would work as Champions on each of the work streams.

A quarterly update had been provided on the Better Care Fund, which had indicated that five out of six pointers for the markers and indicators for the fund had not met the set targets. This was reported to be down to Secondary care not reaching their targets which was due to the Beast from the East, which had put a big strain on the health service through bed blocking etc.

The Annual report from the STP had been discussed which provided information on the progress achieved with the Mid Nottinghamshire Partnership.

The Interim Director – Communities (lead for Health and Wellbeing) confirmed that she would represent the Council on the new Coordination Group and that she was looking for the Committees support to hold a workshop with partners to shape a local delivery plan and was hoping to get complementary support from the Local Government Association (LGA) – leading to the resurrection of a N&S Health and Wellbeing Partnership.

It was confirmed that the Clinical Commissioning Group (CCG) had established a group entitled 'Patient and Public Engagement Committee', which had been discussed at the last meeting of the Committee. The Vice-Chairman of the Leisure & Environment Committee was the Council's representative on that Committee with the Opposition spokesperson being substitute. It was also advised that discussions were due to take place with Nottinghamshire County Council and the CCG to look at the Council's engagement and representation of the mid-Notts Alliance.

NOTED the verbal update and support for the Health and Wellbeing Workshop.

13 WORK PROGRAMME

Members were encouraged to submit any areas of work they wanted to address for the forthcoming year.

NOTED The Forward Plan.

14 EXCLUSION OF THE PRESS AND PUBLIC

There were no exempt items of business.

Meeting closed at 8.50 pm.

Chairman

LEISURE & ENVIRONMENT COMMITTEE

18 SEPTEMBER 2018

ACTIVE4TODAY – COVERING REPORT

1.0 Purpose of Report

1.1 This purpose of this covering report is to appraise members of the Leisure and Environment Committee about the performance of Active4Today during the period between April 1 and July 31, 2018. The report also sets out some key issues arising from the information presented and some proposals in response to the issues.

2.0 Background Information

2.1 Active4Today is the Council's wholly owned leisure company, which was created to provide leisure and sports development services on the Council's behalf. The Company has now completed its third year of trading and is obliged to report its performance to the Leisure and Environment Committee.

2.2 The appendices to this covering report contain:

- A management report from Active4Today (Appendix I)
- A performance update (Appendix II)
- A narrative on the work of Sports Development (Appendix III)

3.0 Proposals

3.1 Leisure and Environment Committee has overall responsibility for setting the strategic direction of the Company through the annual approval of the Active4Today business plan, which sets out the outcomes the Committee wishes the Company to work toward in return for a management fee. Performance is monitored through a framework agreed by Leisure and Environment Committee. A summary of performance is contained in Appendix II.

Overview of performance

3.2 Within the leisure centre sites owned by the Council, adult memberships are up on the same period in 2017 by 1.87%, whilst junior memberships are down slightly by less than one percentage point.

3.3 When adult and junior memberships at Southwell Leisure Centre, which is run by a Trust, are included, the overall adult and junior membership bases are up 4.55% and 0.59% respectively. The performance within the membership bases are the best indicators of the underlying financial performance of the company.

3.4 However, whilst overall performance across the centres is up, challenges have emerged at the Dukeries Leisure Centre with a significant decrease in adult memberships of 101 members compared to the same period in the previous year. As members will recall, up to July 2017, the Council used to hire the school pool but this arrangements was terminated by the Trust which runs the Academy at very short notice. A4T would seem to suggest that the two-site offer since that time has seen parents perhaps focussing on enabling their

children's memberships and lessons to take priority with a subsequent decrease in adult memberships.

- 3.5 Similarly, there are also issues within the children's membership base at the Dukeries. The nuance with children's memberships, however, is that this reduction has taken place from April 2018, which corresponds to the decision taken by South Forest to end the pool hire agreement with Active4Today. Since the move to South Forest late last July, children's memberships actually grew to net off the impact of fewer adult memberships, but this has now reversed with 97 children's memberships being cancelled since April of this year so that the figure now stands at 461 which is the level it was at when A4T moved from the Dukeries to South Forest in July of last year. The report from A4T does not state whether these losses from the Dukeries have resulted in corresponding increases at the other sites and the Committee may wish to ask the Company whether this has been the case.
- 3.6 Within the management report from Active4Today, the Company highlights some of the work it has been undertaking to try to increase memberships through discounted passes over the summer period. Over June and July a number of promotional passes were sold across the sites and members may wish to ask A4T for information on how many of those have now converted to one of the Company's membership packages.
- 3.7 GP referrals are up 34% year on year whilst the participation of the over 60s in activities within the leisure centres has also increased significantly at nearly 40%. A narrative on the work of Sports Development over the period is contained within Appendix III.

Overview of finance

- 3.8 At the end of July, A4T are reporting that they are £12,000 ahead of where they had budgeted to be in terms of income. And, subject to that performance continuing to year end, are forecasting that they will be £72,000 ahead on income at year end. When the forecasted position on expenditure is applied, the net effect is a forecasted surplus of £17,000 at year end. This forecast is inclusive of the issues currently being experienced within the Dukeries membership but, as is noted in the A4T report, this needs to continue to be closely monitored.
- 3.9 As members will recall from the March Committee meeting, Councillors agreed to pay A4T half of this year's management fee on April 1 and to hold the remaining 50% in abeyance pending the financial performance of the Company over the year.

Key issues

Swimming provision at the Dukeries

- 3.10 Committee members will be aware of the challenges in the Dukeries offer since the Trust which runs the Dukeries Academy took a decision to close the pool at very short notice last July. Since that time A4T struck an agreement to provide swimming access at South Forest Leisure Centre and, when that came to an end, have entered into an agreement with Wellow House School. The long-term future of that arrangement is uncertain and, as can be seen from the performance data from A4T, the move to Wellow has coincided with a significant reduction in children's memberships at the Dukeries.

- 3.11 Over the previous year, the Council undertook a review of leisure centre provision in the Sherwood area and presented a report on the findings to the Committee in June. The Committee took a decision not to progress with the option of building a new pool hall with additional improvements on the grounds that the £7.9-million scheme would have to be funded through almost the entire use of the Council's change management reserves as it would only deliver a revenue return of around 1% and could not therefore be financed through prudential borrowing.
- 3.12 Since that time, it has emerged that although the Trust which runs the Dukeries Academy stated that the pool at the site would be filled in upon closure, this has not yet materialised. Therefore, officers have been asked to look at whether this is a viable option.
- 3.13 In justifying the decision to close the pool, the Trust sent the Council a condition survey on the pool. It noted that mechanical and electrical improvements to bring the pool up to a usable standard were forecast at £450,000 whilst also going on to recommend that, due to concerns about water leakage from the pool, further surveys would have to be commissioned to understand water leakage, subsidence and, if they were apparent, a structural survey to understand the impact on the building.
- 3.14 Asset Management has estimated that the three surveys would cost £20,000 each and recommended that if the Council was to pursue this as an option, a further survey would also be required in relation to asbestos as well as Council commissioned surveys on the mechanical and electrical findings from the Trust to give the Council assurance as to their validity or otherwise. As such, it is estimated that this survey work could cost in the region of £100,000 to £120,000 in order to understand the risks involved in undertaking the project. That does not then include the costs associated with developing the scheme and undertaking the improvement works.
- 3.15 A more appropriate solution might be to look at the potential of a modular pool being put at the site. This would not incur anything like the risks associated with taking on the existing pool and would provide a pool facility alongside the existing offer at the leisure centre site. The Council and Active4Today are undertaking a review into the feasibility of such a solution and will aim to bring a more detailed report to the next meeting of Leisure and Environment Committee.

Southwell Leisure Centre Trust

- 3.16 Members will be aware that representatives from the Committee have met with the Trustees with a view to the Trust paying a contribution to A4T for the strategic management support that is provided to them. This year worth £95,850, a meeting was due to take place with the Trustees on September 11 and, as the Committee papers would have already been despatched by the time the meeting took place, it is proposed to give the Committee a verbal update on progress.

4.0 Equalities Implications

- 4.1 The Company has highlighted the work it is undertaking in areas of deprivation and the specific campaigns it has launched with the aim of attracting segments of the community to activities provided by Active4Today.

5.0 Impact on Budget/Policy Framework - (FIN18-19/1757)

- 5.1 The costs of a modular pool are currently being investigated and if deemed a viable solution, will be brought back to members once these are better understood and will be included within a future business case developed in conjunction with Active4Today.
- 5.2 Active4Today is forecasting a small surplus at year-end, but greater certainty will be achieved further through the financial year. The Committee previously took a decision to pay A4T half of the management fee on April 1 and continues to hold the remaining 50% in abeyance.
- 5.3 In relation to Southwell Leisure Centre Trust, members also took a decision to pay half of the management fee to Active4Today on April 1, with any remainder to be paid once agreement has been reached with the Trustees. A contribution would represent a saving to the Council's revenue budget.

6.0 RECOMMENDATIONS that:

- (a) **the Active4Today performance reports are noted; and**
- (b) **a report on the potential of a modular pool to be provided at the Dukeries site is brought back to a future Committee meeting once officers have completed their investigations into the viability of such a solution.**

Reason for Recommendations

To ensure the company is able to deliver the outcomes required by the Council in the most efficient and effective way.

Background Papers

For further information please contact Matthew Finch on Ext 5716.

**Matthew Finch
Director - Customers**

LEISURE AND ENVIRONMENT COMMITTEE MANAGEMENT REPORT

18 SEPTEMBER 2018

1.0 REPORT PURPOSE

- 1.1 To provide the Leisure and Environment Committee with a performance report for the leisure centre operations up to the end of period 4, with comparison data provided against the same period in the previous year.
- 1.2 To provide the Leisure and Environment Committee with an update of the work being undertaken by the Sports Development team up to the end of period 4.

2.0 Background

- 2.1 Members will be aware that reports are provided to the Leisure and Environment Committee against a set amount of performance indicators, which were agreed with the committee; these are set out at Appendix I. Narrative to support these performance indicators is set out at in section 3 of this report.

3.0 PERFORMANCE

Performance to Period 4, 1st April 2018 – 31st July 2018:

- 3.1 There are a number of areas of the business that have performed well during the period and in addition, areas which require further clarification. These are set out below:
 - Adult direct debit membership across all sites (including Southwell LCT) is 8,593 at 31st July 2018, an increase of 374 members from the same period in the previous year. This is an excellent position and one which is supporting the possible shortfall of finance for the 2018/2019 financial year, which was reported to the committee previously
 - Although the overall adult membership position is a positive one, the Dukeries Leisure Centre has not experienced this increase and has seen a large decrease of 101 adult members, compared to the same period in the previous year. As previously reported to the committee, this coincides with the move of children's swimming lessons to South Forest and subsequently Wellow House School. It is understood that as a result of the two site offer and the time now required by the parents of the children, the consequence is beginning to impact on the adult participation. This trend will be closely monitored over the coming weeks and months to establish if this is continuing
 - The number of child members on direct debit across all sites (including Southwell Leisure Centre) is 3,926 at 31st July 2018, a very slight increase of 23 from the same period in the previous year
 - Although the children's membership across all sites has held for the year, the Dukeries Leisure Centre has experienced a decrease in this membership and this has dropped

significantly since April 2018, with 97 children's memberships being cancelled. The current children's membership at Dukeries Leisure Centre currently stands at 461, which is now at the same level which it was, when Active4Today moved from the Dukeries Academy pool, to South Forest in July 2017

- In order to mitigate some of the losses identified above, there have been a number of promotional campaigns including a 'Partner Up' campaign, encouraging people to join with a friend and 'Summer Shape Up', which offered a 14 day pass for £15, giving people an opportunity to try the activities available before signing up to a monthly direct debit. This latter of the offers took place during June and July 2018, with 245 passes sold across all sites, including Southwell LCT. This is broken down as follows; BLC – 11, DLC – 28, NSFC – 126 and SLC – 110.
- In readiness for the school summer holidays, A4T has offered a £20 gym/swim pass available for 8-15 year olds. This has been very successful with a total of 116 passes sold during July for use to the end of August. This is broken down as follows; BLC –18, DLC – 14, NSFC – 90. SLC did not join this promotion due to the unavailability of appropriate sessions and equipment.
- Attrition rates across all sites remain good, with the exception of the Dukeries Leisure Centre's issues, which have been set out above. There has been an improvement for both membership types when comparing July 2018 performance to the previous year. In July 2017, adult attrition was 5.68%, which has now reduced to 3.42%. The child membership has gone from 4.61% in July 2017 to 3.16% in July 2018.
- Following on the long term success of membership direct debit collections, the Company has implemented a direct debit scheme for collecting income for club bookings. This means that the block bookings e.g. Newark Swimming Club will fall in line with membership collections, removing the need for invoices to be raised and for the clubs to be reliant on individuals within the club, to pay the respective invoices on time. This has been a huge undertaking, ensuring compliance with the legal banking requirements and the development of a series of relevant terms and conditions to avoid defaulting payments. There have been 3 pilot clubs already completed during June, with the further roll out of all club bookings coming into line on 1st October
- The number of user visits across all 4 sites from 1st April to 31st July was 395,478, a slight decrease in comparison to the same period last year where there were 436,451. However it is anticipated that when ICT improvements are made, the access/entry points are installed at SLCT and new contactless entry system at all sites, there will be an increase in usage, as member data will be collected more easily
- On a monthly basis, the sites are seeing an average of 100,000 users, with a slight decrease overall for July 2018 compared to July 2017
- The number of GP Referrals received in the period has been excellent with the continued communication and publicity about the scheme to a range of health care professionals. There have been 123 referrals received with 100 attending their first session and joining the subsidised 12 week scheme. When comparing this to the same period in the previous year, this is a significant increase. Previously there were 92 referrals received, with only 73 individuals joining the scheme

- The participation of over 60's in centre activities has increased again, demonstrating the accessibility of the facilities and the variety of appropriate activities offered by trained, friendly and welcoming staff. There have been 94,816 user visits across all sites from this age group within this period.
- The partnership agreements established with Newark Academy, Bishop Alexander and Wellow House School have continued. This has increased the access for these facilities to be used by community groups, enabling more people to take part in sport, physical activity and arts and drama activities
- A draft three year operating agreement to provide the Academy with support in bookings, sports development activities, programming, and the collection of finance is being developed and it is hoped this will extend the partnership through until 2021
- The Company in conjunction with SLCT employees, have achieved 'IQC Approved Training Centre' status for delivery of lifeguard and swimming teacher qualifications. This enables the continuous renewals and CPD training to be offered in house and demonstrates the quality of operations, which is being provided by Active4Today
- A4T staff has been working together with NSDC ICT colleagues to improve the ICT infrastructure including the speed and functionality of hardware on site. A full review has been undertaken with a series of actions identified which will ultimately enable the business to deliver a better service to our customers. These improvements include increasing internet line speeds and server capacity will be rolled out over the coming months
- A4T has been working closely with an ICT software company to develop a bespoke operational staff management information system. This is a phased roll out across the Company of many different modules with all staff having their own unique login which can be accessed from their smartphone. The modules include rota management, sickness, leave, policy library, monitoring checks and records and assigning daily operational tasks
- Working in partnership with the management of SLCT, A4T management continue to develop a draft 3 year pricing strategy to align the costs of both memberships and pay and play activities, along with the overarching strategy of how increases, subsidies and discounts are applied. It is expected this will be presented to the committee during autumn 2018 for feedback
- During May, following the publishing of Health and Safety in Swimming Pools HSG179 HSE, key staff have reviewed and updated the Pool Policy to ensure that A4T and SLCT remain compliant

4.0 UPDATE ON 2018/2019 BUSINESS PLAN

4.1 Members will be aware that as part of the business plan, a set of outcomes and objectives are agreed with the committee and set out below is an update to date (period 4) on the 2018/2019 table, to demonstrate to Members the work which is taking place within the Company.

OUTCOME	OBJECTIVE	ACTION	PROGRESS to period 4
Healthy and active lifestyles	Assist the district to develop options for provision of leisure in the west of the district	Work with the district council to develop a business plan for facilities within the west. Assist with the feasibility work which is currently taking place and understand the impact of the South Forest provision.	Work has taken place to develop a business plan, which has fed into the feasibility work, which was undertaken by the Council and presented to the L&E committee during June 2018. The SLA with South Forest has ended and A4T have relocated the children's community swimming programme to Wellow House School. This is a temporary agreement until 30 th September 2018 and discussion is taking place with Officers of the Council regarding the on-going continuation of swimming provision within the Ollerton area.
	Develop the Insight software to understand participation in sport and physical activity and grow activity programmes to meet the needs of the customer	Work with XN Leisure and other providers to develop the Insight software to identify gaps in provision and develop further opportunities for activity development within the district. Use the software to target specific groups i.e. outreach, over 60's, community development, and disability groups.	A mapping exercise of current members has been undertaken per site with gaps identified. Actions have been agreed which identify target areas. The first 'promotion' which has used the mapping exercise is taking place in August and focuses on the areas of deprivation and the provision of a free 7 day pass. Further information will be provided to the committee throughout the year
	Develop a digital marketing strategy to target specific groups increasing participation in sport, identified from Insight data.	Develop a digital marketing strategy which will support the current traditional advertising and marketing campaigns which currently take place. Deliver 7 digitalised campaigns within the year targeting customers and ensure the software which is being developed is being used to its fullest to increase awareness and participation in sport and physical activity.	To date there has been an increased use of digital campaigns with 'Partner Up', 'Summer Shape Up' and the £20 gym and swim promotions all being pushed through digital platforms. Each promotion targeted different customer groups and further campaigns are being developed for digital use for the remainder of the year.
	Develop a digital communication platform for clubs and community organisations	Develop with the clubs and community organisations a platform for their usage to assist current and prospective customers to understand what is available for them within the district. This will be facilitated by A4T and allow clubs and community organisations to share information and best practice in a bid to develop their offer to ultimately improve participation. Currently there are over 250 clubs within the district which are known, however, this platform will not only support these clubs, but work to support the unaffiliated clubs which currently there is little known	Due to work which has already taken place by ClubSpark, it is felt more beneficial if A4T use an existing accredited system as opposed to a bespoke platform just for N&S based clubs. Many sports clubs already use multiple online portals including ClubSpark which track membership, participation and accreditation documents. An e-newsletter is currently being drafted, which will be distributed to clubs during September supporting those clubs not using ClubSpark to use the system. For those clubs which require it, face to face contact will be arranged.

		about them.	Access to the sports development team will also be available through the usual on line access and through the regular club forums
	Develop the outreach programme to deliver more activities in identified areas – Provide 1 new activity/event per area. These sessions can run as ‘one off’ events or weekly sessions all year round depending on the participants	Develop activities in Clipstone, Ollerton, Blidworth, Hawtonville and Bridge wards of Newark to increase activity to 1 x 30 minutes per week. Provide a FREE 7 day pass to each postcode identified as, in an area of deprivation. Develop 5 new events and or sessions throughout the year for the target group.	Free 7 day pass letters and leaflets have been distributed to several schools and individual postcodes across the district, whose residents fall within a postcode, which is deemed to be in an area of deprivation. All letters and leaflets have offered a free 7 day pass to use within the leisure centres, which includes Southwell Leisure Centre, who have agreed to participate in this initiative. Further information will be provided to a future L&E committee when the data from this initiative has been collated. In addition to the above the SD Team has delivered a series of weekly sessions at Dukeries Academy for their Success Centre students with a Level 1 Sports Leaders planned for September. They have also supported and delivered activities at ‘Larks in the Park’, Young People’s and Yorke Drive event at Clipstone and Newark. In turn, they have delivered 6 weekly sessions at William Gladstone Academy (Hawtonville) during the summer term.
Accessible facilities	Undertake access audits at each site and priorities the areas identified in order to develop activities to meet requirements. In turn, developed improved access through contactless hardware and customer user software	Undertake physical audits at all sites to understand the journey of a person with disabilities through our facilities. This includes engagement with the website, social media, print etc, before the actual engagement with the facility. Look at the audits and develop a list of possible improvements which will improve the journey for a person with a disability. Training all front of house staff if required through e-learning or facilitated training sessions. Approximately 50+ employees.	Access audits have been completed and an assessment is currently taking place to identify actions which have come out of the audits. Information will be provided to future L&E meetings
	Further develop the activities on offer for key target groups including under 16’s, over 60’s, disabled groups and females.	Specifically look at developing daytime usage for the 60+ market at both Newark and Dukeries LCs. Continue to build on the successful XP Junior membership schemes and add additional classes within Dukeries LC. Develop a partnership with the	Daytime programming is increasing with the introduction of 3 new sessions - walking cricket at NSFC, dementia group at DLC, Otago at SLC, additional promotion of all chair based classes. In addition, new dance classes have been introduced at DLC.

	Provide 1 new activity per target group, with sessions running as 'one off' events or as weekly sessions all year round depending on the group	Nottinghamshire Learning Disability and Autism Partnership Board, in a bid to replicate the success which has taken place at Newark, at the Dukeries. Provide 6 new sessions specifically designed for the target audience.	
Financial viability	Explore other partnership opportunities within the district for increasing provision and capture customer data. Distribute 3,000 further active cards to partner organisations.	Develop further partnerships with organisations within the district (similar to the current arrangement with Newark Academy), to increase opportunities for customers and increase the critical mass of users throughout the district. Develop further Active Card opportunities with these organisations to improve data capture in a bid to understanding the 'customer'.	Discussions continue with the Wellow House School regarding the possibility of extending the community swimming programme to dryside usage. A4T have secured a one year partnership agreement with Bishop Alexander to assist with the promotion and programming of the facility, including bookings and cash collection. Further approaches have been made to other organisations to offer support, which has included one Academy, who is developing plans for a new sports hall, which would be available for community use.
	Continue to work with the Newark Academy to develop the partnership further to improve and expand upon sports provision within the district.	Work with Newark Academy to increase the opportunities at the site for the customers of district. Look at increasing available time at the site and the type of activity available. This will in turn increase awareness of A4T and the brand across the district.	A series of A4T (NSFC) activities have been relocated to the NA to improve the quality of delivery and reduce safeguarding risks. In addition, contact has been made through the local sports networks to promote facilities on offer at the Academy, with a view to increasing community participation and increased bookings.
	To understand the current arrangements with the South Forest complex and look to explore further opportunities for partnership working with them	Continue to monitor the progress at South Forest and understand the usage at the site. Work with the South Forest Complex and the district to understand the provision within the West of the district and how this facility may support this overall offer. Assess the financial viability of the site with the information, which can be assessed since operating from the site in July.	Members will be aware that the SLA with South Forest was terminated by them, with A4T leaving the site on Sunday 20 th May 2018. As a result, the children's swimming lesson programme was moved to Wellow House School and a SLA was entered into on an interim basis until 30 th September 2018. This is currently being assessed and further information will be provided to members on the viability, sustainability and appropriateness of this site.

Table 1, 2018/2019, business plan objectives update

4.2 Members will note, that progress in all areas is being made, with some categories progressing quicker than others. Work on these objectives will continue to be progressed and recorded until the end of March 2019.

4.3 Members will note that many of the objectives above are linked with work of the Sports Development team. However, in addition to the work which is undertaken to meet the objectives above, attached at appendix II is on-going work which has taken place to period 4, by the Sports Development team.

5.0 **FINANCIAL UPDATE**

5.1 Members will be aware that, as part of the agreement with Active4Today Ltd, an update on finance is provided by the Company on a regular basis, to ensure the Council can understand the on-going sustainability of the Company. In addition, it allows for early discussions to take place regarding the best way to apportion any additional finance, which may have been generated by the Company and channel this into areas such as additional sports development activities, subsidised usage for target groups, or additional equipment for outreach work.

5.2 Set out in the table below, Active4Today has provided the current financial position of the Company, which is monitored by the Board, as part of its role in managing the operations of the Company. The table below shows the original, revised and profiled budgeted income and expenditure to period 4, set against actual income and expenditure for the same period. Although period 4 is early within the financial year, below is the current position of the Company's finances, with narrative to add context to the information. The process of revising budgets is to ensure that the most current and relevant financial information is available to the A4T Board and the L&E Committee. Currently as, has been highlighted within the performance information above, adult and children's memberships continue to perform well and especially at NSFC; this as a result is beginning to have a positive effect on current in year and year end, forecasted income levels.

	Original 2018-19 budget income/ exp	Full Year budget 1 – revised July 2018	Profiled budget - to period 04 31 st July 2018	Actual income and expenditure to period 04	Variance to period 04 profiled budget
Total income	-£2,976,550	-£3,048,426	-£1,075,128.32	-£1,087,264.06	-£12,135.74
Staff	£1,946,270	£1,965,220	£630,541.85	£602,987.77	-£27,554.08
Premises	£399,940	£394,760	£91,999.09	£65,062.76	-£26936.33
Supplies and services	£710,290	£689,156	£241,995.45	£158,634.71	-£83,360.74
Total expenditure	£3,049,500	£3,042,136	£964,536.39	£826,685.24	-£137,851.15
Transfer from/to balances A4T	-£79,950	£17,250	£0.00	£0.00	
Transfers from reserves re: Sports Development Projects *	£0.00	-£17,960	£0.00	£0.00	
Net balance	£0.00	£0.00	£110,591.93	-£260,578.82	-£149,986.89

Table 1, Current financial information table 18/19

*The reserve finance draw down, is to support officer time to deliver various projects within the year e.g. social media campaigns, communications strategy and targeted promotions including the free 7 day pass and the 'Summer Shape Up' £17K.

5.3 Points to note from the financial information table are:-

1. Income budgets – Currently the income levels for the Company are operating at £12K over where the Company estimated it would be at this stage. As stated above, this is mainly as a result of the positive income levels generated from the adult and child direct debit membership scheme, as memberships continues to increase month on month, especially at NSFC. Although to period 4 the current over performance equates to £12K, if the current performance continues to the end of period 12, the budget would be expecting additional income of £72K, for the whole of 2018-2019. This budget will be monitored on a monthly basis to ensure that the predicted income levels and the membership base, is reflecting this anticipated income stream

2. Expenditure budgets – There is currently an underspend on expenditure budgets to 31st July 2018 of £138K. This is due to :-

2.1 **Staff** - Budgets are currently underspent to period 04 by approximately £28K mainly due to vacancies and additional staff payments paid in arrears

2.2 **Premises** - Budgets are underspent by approximately £27K, which is mainly due to utility payments currently being processed and which are received monthly in arrears

2.3 **Supplies and services budgets** – Budgets are currently underspent by £83K mainly due to the NSDC SLA invoices currently being confirmed and processed. These will be paid in due course, along with other various outstanding sundry items, which will utilise the budget, underspend, which is currently showing

3. In the event the current performance of both income and expenditure continues, A4T are currently forecasting a positive financial position at the end of the year of £17K. This finance could be made available to assist with balances, additional in-year spends, or a reduced management fee from NSDC. This positive budgetary position would hopefully allow the Company to not rely upon the use of reserves to support the in-year position, as was reported in the original budget and was presented to the committee previously. However, as stated the £17K is currently based on period 4 performance only, with 8 periods still to operate in. A4T's full year revised budgets will continue to be assessed and the committee will be updated on a regular basis.

6.0 PROPOSAL

6.1 It is proposed that A4T continue to maintain its current performance with regards to the positive position of the adult and child memberships at the NSFC.

6.2 It is proposed that A4T continues to monitor and understand the membership issues at the Dukeries Leisure Centre and assess the impact of the Wellow House School, as many of the members return to use the facilities, after the summer period.

6.3 It is proposed that A4T continues to collect and refine the data from the usage and report this to the committee on a regular basis. It is proposed that members continue to assess the data and feed into the process, if additional data or information is required for the committee.

7.0 BUDGET IMPLICATIONS

7.1 There are no direct budgetary implications contained within the report, however, the activities identified will have financial implications and it is expected these can be contained within the existing agreement between the district council and the company.

8.0 EQUALITY & DIVERSITY IMPLICATIONS

8.1 There are no equality or diversity issues contained within the report. Pro-active work continues to take place in areas of deprivation and specific campaigns have been designed to encourage usage from certain sectors of the community, who traditionally may not use the leisure centres, or the sports development services. GP referrals activities, free 7 day passes and working within schools continue to take place and this is supported by reduced memberships prices, which are focused on increasing participation and addressing inclusivity. Access requirements for customers and potential customers are in line with the equalities and diversity policy.

For further information please contact Andy Carolan – Managing Director via email on andy.carolan@active4today.co.uk

<u>Active4Today Performance Indicators (incl SLCT)</u>	<u>ACTIVE4TODAY</u>	
	<u>Jul-17</u>	<u>Jul-18</u>
No. of User Visits	73,254	76,708
No. of Leisure Centre user visits (Card Holders) - Female	23,056	24,796
No. of Leisure Centre user visits - Aged Over 60	6,048	8,940
No. of Leisure Centre user visits - Children (under 16)	9,454	23,674
Live Leisure Centre Membership base (adults)	6,191	6,307
Live Leisure Centre Membership base (children)	2,626	2,602
No. of Leisure Centre user visits - Deprived areas	Figure	
No. of individuals referred to Active4Today from a health professional - Attended Session	18	34
No. of user visits on Sports Development programmes in deprived areas	Figure	

<u>ONLY</u>	<u>SLCT ONLY</u>			<u>TOTAL</u>		
Growth (+) Decline (-)	Jul-17	Jul-18	Growth (+) Decline (-)	Jul-17	Jul-18	Growth (+) Decline (-)
+4.72%	32,213	22,830	-29.13%	105,467	99,538	-5.62%
+7.55%	10,311	6,192	-39.95%	33,367	30,988	-7.13%
+47.82%	3,000	3,615	+20.50%	9,048	12,555	+38.76%
+150.41%	8,140	9,462	+16.24%	17,594	33,136	+88.34%
+1.87%	2,028	2,286	+12.72%	8,219	8,593	+4.55%
-0.91%	1,277	1,324	+3.68%	3,903	3,926	+0.59%
es not available split per company				3,911	3,804	-2.74%
+88.89%	2	6	+200.00%	20	40	+100.00%
es not available split per company				N/A	N/A	#VALUE!

Total Commentary
Reduction in usage at SLCT due to school holidays. Additional entry/access systems will be installed at SLC to reduce the opportunity for members not registering their visit.
Slight increase within A4Ts due to additional promotion and marketing and awareness of activities for this age group, however, SLCT has experienced a slight decrease in this area, which is currently being investigated.
Slight increases due to additional promotion and marketing and awareness of activities for this age group.
This PI is being impacted on by higher membership usage, increased availability of classes and take up e.g. more courses now available within the XP childrens membership and increased pay and play activity. In addition, new software systems were introduced in October 2017 and these are now beginning to record the data more accurately e.g school swimming and external partner usage including the Newark Academy and Bishop Alexander
Slight increase due to additional promotion, marketing and fitness awareness campaigns for the adult market.
Slight increase due to additional course places, training and increased capacity for the junior market.
This has experienced a slight decrease, however, with the promotion of the free 7 day pass recently distributed to postcodes within areas of deprivation, it is expected that this PI will increase over the next quarter
Increase due to raised awareness and promotion to various health care services and partnership working.
Sports development outreach activities are beginning to increase due to the team being up to full capacity. Partnership working is continuing with the developmet of new activities with partners. A more qualitative progress report is attached at appendix 2.

MANAGEMENT REPORT

APPENDIX II

Performance Management Report to 31st July 2018 **Sports Development update**

Club and Coach Development

An audit has been undertaken of all club contacts to ensure the details held are accurate. Within this communication, clubs have been reminded of the support that is available to them and this has resulted in a number of clubs expressing an interest in receiving support with different aspects of developing their club such as funding, facility improvement and Clubmark.

The team has worked with 10 clubs regarding development and support over the coming months. This includes support to Newark Castle Archers to submit a small grants application to the “Cash4Clubs scheme” for equipment. The club are looking to purchase junior archery equipment to expand their junior section.

The team has developed a sports club newsletter which will be circulated in September. This will provide useful information regarding funding, sports councils and opportunities to engage with the team on an ongoing basis.

In partnership with Notts FA, April saw the delivery of Nottinghamshire’s first ever Level 1 Course designed specifically for coaches with a disability, with four coaches living in Newark. Since the course the sports development team has supported them to have the opportunity to coach in a community setting. The coaches have been linked up with Newark Town FC and in July had their first experience of coaching at the ‘Girls Centre of Development’. The coaches have all signed up to the VISPA scheme and they have been supported throughout the process. One of the coaches also now volunteers at the weekly ‘Disability Boccia’ session at NSFC and is already very close to achieving his ‘Bronze Award’.

Following a successful training session to Magnus Academy sports leaders, they will be hosting and providing the officials for the Newark and District Primary Schools Boccia League from September. From this three pupils have signed up to the VISPA scheme and are volunteering regularly at the ‘Disability Boccia’ sessions on Tuesday afternoons.

In this period there have been 17 new people sign up to the VISPA scheme volunteering in a number of sports including boccia, football, trampoline, swimming, assisting in the gym and athletics. These volunteering roles are being carried out at various locations both in centres and in the community supporting local sports clubs.

Inclusion

Support has continued to schools in providing them with structured multi sports activities for children with challenging behaviour as part of the SBAP project. During this period delivery has taken place at William Gladstone and Mount Primary in Newark, Flying High Academy in Bilsthorpe and Dukeries Academy supporting their Year 7, 8, 9 & 10 pupils who are in their ‘Success Centre’ – a separate unit providing part time education for students who are excluded from their mainstream lessons.

The relationship with the Dukeries Academy has continued to grow throughout the term, alongside traditional sports activities, 10 pupils have completed a gym induction at the Dukeries Leisure Centre, provided fitness based classes, circus activities and in addition arranged healthy eating sessions in partnership with Everyone Health.

Through partnership working with Newark Mind, a project with the 'Melody Caff' in Newark has started. The 'Melody Caff' provides support and timetabled activities for local people with mental health issues and physical activity. Healthy eating sessions have also been introduced with Everyone Health highlighting the benefit of a good diet to support physical and mental wellbeing.

Throughout July A4T has provided sport and physical activities at 'Young Peoples Events' in Newark, Ollerton and Bilsthorpe. This annual event was run by Nottinghamshire County Council and included a number of different attractions. Active4Today sports development delivered a number of varied activities including football, boxercise, fitness classes and gym based classes utilizing their outdoor gym equipment. This annual series of events saw over 180 young people engage in sport and physical activity. All attendees were given the opportunity to access the facilities at the leisure centres encouraging them to continue to participate in physical activity.

An application has been submitted to Active Notts for £5,000 to deliver a Satellite Club activity programme in the District to engage young people aged 14+ in sport and physical activity. Once approved, this funding will focus on 2 areas, delivering sport sessions on the enrichment programme at Newark Academy and delivering dance/fitness sessions at Ollerton and Bilsthorpe youth centres as a bolt on to the current youth service provision.

Both the Newark and Sherwood Sports Council and the Southwell Sports Forum will be hosting their AGM's in September. There are club support sessions planned to run alongside both AGM's and a survey to the clubs circulated that attend about how each forum can best support them in the future.

Active Lifestyles

The partnership with Everyone Health continues with Everyone Health now delivering weight management group sessions in Ollerton and soon in Blidworth. Hosting the sessions at the centres helps break down barriers for those who are new to exercise or have never previously exercised, the participants are then signposted to the GP referral scheme which helps the individuals continue on their weight loss journey with the support of A4T trained instructors.

Everyone Health has also been delivering healthy eating sessions for the older adults in all centres. The informative sessions have proved to be very popular across all sites.

The 'Change your Weigh' sessions introduced in January at NSFC continue to be successful. Topics discussed include behaviour change, counting calories, portion sizes, importance of hydration, reducing fats, all of which have proved to be very popular.

The GP referrals have continued to increase with referrals continuing to be received from outside the district as well as other partners such as Everyone Health and Community Physiotherapists.

July also saw the beginning of the 'Otago' – Balance and Strength Programme for the over 55's in Southwell. Teaming up with Nottinghamshire County Council and Everyone Health training was delivered to instructors across the district. The class is aimed to reduce the risk of injury through

falls at home by helping improve their strength and balance as well as helping individuals maintain healthy, happy and more independent lives as they get older. The sessions have proved to be very popular and A4T is now looking into further sessions to meet demand.

LEISURE & ENVIRONMENT COMMITTEE

18 SEPTEMBER 2018

Update Report – Commercials Project - Garden Waste

1.0 Purpose of Report

- 1.1 To inform Members on the progress made in transferring the administration for the garden waste service back to an in house provision.

2.0 Background Information

- 2.1 The current garden waste service is delivered in partnership with Rushcliffe Borough Council (RBC) and Mansfield District Council (MDC) and has been operating since 2014. The garden waste service currently has 11,500 garden waste customers and operates a mixed delivery approach within the district

MDC	RBC	NSDC
<ul style="list-style-type: none">• 5,000 bins collected• Administration for the 5,000 is provided by MDC• Customer expected to contact MDC customer services to register for service or report missed bin	<ul style="list-style-type: none">• 2,000 bins collected• Administration provided by RBC for 6,500 and includes the 4,500 collected by NSDC• Customer expected to contact RBC customer services to register for service or report missed bin	<ul style="list-style-type: none">• 4,500 bins collected• Administration for the 4,500 is provided by RBC• Customer expected to contact RBC customer services to register for service or report missed bin

- 2.2 Members agreed at Leisure and Environment Committee in June to transfer the administration for the garden waste scheme from RBC to an in house provision. Transferring the administration for 6,500 properties (4,500 collected by NSDC and 2,000 collected by RBC) to NSDC can be absorbed within current resources, with the exception of a one off cost, of £14k, for the expansion of the current customer records management system (CRM) to accommodate the service. Moving the administration back to an in house provision would result in an additional £30k income per annum as well as an improved customer experience.

- 2.3 Notice was served to Rushcliffe Borough Council for the administration in accordance with the Memorandum of Understanding in July 2018 and the service will operate in house from January 2019.

3.0 Proposals

- 3.1 The business units who will be impacted by the administration of the garden waste scheme from transferring to an in house provision have confirmed that they can accommodate this additional work within existing resources.

- 3.2 Discussions have taken place with the supplier who provides the waste management system (CRM) and an enhancement to the system will be in place by the end of December 2018.
- 3.3 Existing customers will receive their renewal email/letter from NSDC instead of RBC. This correspondence will make it very clear to customers that the service is now being administered by NSDC. The Customer Services Team receive a number of queries in relation to garden waste, these will now be dealt with by the team rather than being redirected to RBC, providing a simplified and overall better customer service experience.
- 3.4 Customers will have the option of paying either online or via customer services. Following the receipt of payment, the customer will be issued with a sticker to attach to their bin. The council will keep records of who has paid and will only be collecting bins from those homes that have paid.
- 3.5 The preferred contact method for this service is online via the council's website. Those customers who do not have access to the website will be able to contact customer services who will assist them in signing up for the service.
- 3.6 Ongoing marketing will take place to promote the service to new customers who can join the scheme at any time during the year.
- 3.7 A full business case on the bringing the entire collection and administration across the district back in house is to be presented to Members in November. This will include details of the additional resource required to administer the service.

4.0 Equalities Implications

- 4.1 It is expected that the administration would be absorbed by customer services and would operate in the same way as current customer enquiries. Therefore an EQIA is not required as there is no procedural or policy change.

5.0 Impact on Budget/Policy Framework FIN8-19/2162

- 5.1 The £30k additional income, which will be generated by the transfer of the administration back to the Council, will take effect from the 2019/20 financial year, and will be built into the budget process.
- 5.2 The one-off cost of £14k to enable the expansion of the Customer records management system can be funded from the Change/Capital Reserve during 2018/19.

6.0 RECOMMENDATION

Members note the update in respect of transferring the administration back to an in house provision.

Reason for Recommendation

To inform Members on the progress made in transferring the administration back to an in house provision.

Background Papers

Nil.

For further information please contact Deborah Johnson, Strategic Development Manager ext 5800 or Natalie Cook, Policy and Projects Officer on ext 5725.

Matthew Finch
Director of Customers

LEISURE & ENVIRONMENT COMMITTEE

18 SEPTEMBER 2018

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE – ANNUAL STATEMENT OF ACCOUNTS

1.0 Purpose of Report

1.1 To present the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee, to the Leisure & Environment Committee.

2.0 Background Information

2.1 The Councillors' Commission at their meeting held on 4 March 2014 requested that the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee be presented to the Leisure & Environment Committee for consideration.

3.0 Proposals

3.1 The Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee are attached as **Appendix A**. The relevant Minute from the 25 May 2018 meeting of the Mansfield and District Crematorium Joint Committee is also attached as **Appendix B** for information.

4.0 RECOMMENDATION

That the Leisure & Environment Committee notes the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee.

Reason for Recommendation

In accordance with the recommendation of the 4 March 2014 meeting of the Councillors Commission.

Background Papers

Nil.

For further information please contact Nigel Hill, Business Manager Democratic Services, on Ext: 5243.

Kirsty Cole
Deputy Chief Executive

**MANSFIELD AND DISTRICT
JOINT CREMATORIUM COMMITTEE**

**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
2017/2018**



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 Director of Commerce and Customers 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 repairs and renewal 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 2018 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 2017/2018 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

The Mansfield and District Joint Crematorium Committee is classed as a smaller authority as their gross annual income or expenditure is less than £6.5 million. Under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015, Smaller Authorities Audit Appointments Ltd (SAAA), were appointed as the Sector Led Body for smaller authorities. The SAAA are responsible for appointing external auditors to smaller authorities and for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit

firms. The Mansfield and District Joint Crematorium Committee has been appointed PKF Littlejohn LLP as their external auditor for the five year period commencing with the financial year 2017/2018. The auditors will require an annual governance and accountability return to be completed for submission by 30 September each financial year.

Further Information

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

Telephone 01623 463145 or by email: ASaccountancy@mansfield.gov.uk

2. EXPLANATION OF THE ACCOUNTING STATEMENTS

The Statement of Accounts sets out the Committee's income and expenditure for the 2017/2018 financial year and its financial position at 31 March 2018. It comprises core and supplementary statements, together with disclosure notes.

The Core Financials 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.

The Expenditure and Funding Analysis (EFA) – This shows how annual expenditure is used and funded from resources in comparison with how those resources are consumed or earned.

Comprehensive Income and Expenditure Statement (CIES) - This records all of the 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 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 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 Committees' governance structures and its key internal controls.

Other Key Sections:

Statement of Responsibilities - This sets out the respective responsibilities of the 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 - These 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 Committee approved the budget for 2017/2018 on 5 December 2016 and was revised during 2017/2018 to include approved budget carry forwards from 2016/2017 and budget realignments for 2017/2018.

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

Table 1 – Financial Performance 2017/2018

2016/2017		2017/2018		
Actual Outturn £	Income and Expenditure Summary	Revised Budget £	Actual Outturn £	Variance to Budget £
	Income			
-1,733,981	Cremation Fees	-1,704,452	-1,729,610	-25,158
-29,952	Other Income	-35,257	-34,301	956
-1,763,933	Gross Income	-1,739,709	-1,763,911	-24,202
	Expenditure			
336,328	Employee Costs	416,373	404,968	-11,405
343,373	Premises Costs	381,602	182,126	-199,476
158,708	Supplies and Services	215,016	164,838	-50,178
43,050	Support Services	53,539	59,273	5,734
1,269	Provisions	0	2,099	2,099
149,804	Depreciation and Impairment	599,607	343,707	-255,900
1,032,532	Gross Expenditure	1,666,137	1,157,011	-509,126
-731,401	Net Cost of Service	-73,572	-606,900	-533,328
-4,120	Interest Received	-1,140	-5,047	-3,907
-149,804	Reverse Depreciation and Impairment	-599,607	-343,707	255,900
0	Transfer from Usable Reserve	-43,331	-38,070	5,261
0	Net Pension Interest and Liability	-38,186	-38,772	-586
29,500	Transfer to Usable Reserve	0	154,189	154,189
-855,825	Surplus	-755,836	-878,307	-122,471
0	Transfer Surplus in Excess of Budget to Usable Reserves	0	122,471	122,471
-855,825	Net Surplus for Distribution	-755,836	-755,836	0

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

3.2 Income

The gross income received during 2017/2018 was £1,763,911 compared to a budget of £1,739,709, an increase of £24,202 (1.39%). This variance was due to:

- A reduction in the income received from the Crematoria Abatement of Mercury Emissions Organisation (CAMEO), the national burden sharing scheme. The target of 50% of cremations being abated was not met due to maintenance issues during 2017/2018. This resulted in a reduction in income of £6,500.
- A reduction in the number of funerals requiring the services of an organist, reduced income for the purchase of either containers or memorials and a small reduction in income for inscriptions in the book of remembrance. This resulted in a reduction in income of £8,863.
- An additional £5,380 was received for clerical works relating to cemetery administration and public health funerals.
- The estimated number of cremations for 2017/2018 was 2,450; the actual number of cremations undertaken was 2,514 which is an increase of 64 (2.61%). There was an overall increase in cremation fee income of £34,185.

3.3 Expenditure

The gross expenditure incurred during 2017/2018 was £1,157,011 compared to the revised budget of £1,666,137, resulting in underspends totalling £509,126 (30.55%). The main reason for the differences are summarised below:

Employee costs - £11,405 lower than budgeted:

- Staff expenses are under-spent by £12,493 mainly due to staff vacancies in year.
- This is the first year of new apprenticeship levy payable to Her Majesty's Revenue & Customs (HMRC) which is paid by employers with an annual manpower bill of more than £3 million. As the crematorium staff are employed by Mansfield District Council, the crematorium proportion of this levy is £1,088 for 2017/2018.
- In December 2016, Nottinghamshire County Council advised that after the last triennial valuations for the pension fund that the contributions for 2017/2018 would need to increase by £13,831. It was agreed at the Mansfield and District Joint Crematorium Committee (JCC) meeting held on 20 February 2017, that the budget increase of £13,831 would be financed from usable reserves, this is shown within the transfer from usable reserve total of (£38,070).

Premises costs - £199,476 lower than budgeted:

- Utility costs were lower than estimated resulting in an under spend of £26,022.
- National domestic rates for the crematorium in 2017/2018 was £22,005 lower than budget due to the 2017 business rate revaluation process which lowered the rateable value and the business rate multiplier set by government. Also in 2017/2018 a backdated rateable value appeal for rates payable over the life of the 2010 rating list was successful resulting in a refund of £104,184. It was agreed at the JCC meeting held on 15 December 2017, that both the 2017/2018 saving and the appeal funds totalling £126,189 should be transferred to the

capital fund for future capital projects. This is shown in the transfer to usable reserve total of £154,189.

- During 2017/2018 external painting works were undertaken at the crematorium costing £13,239. It was agreed at the JCC meeting held on 1 December 2016 that these works would be financed from usable reserves, this is shown within the transfer from usable reserves total of (£38,070).
- Within the year £33,770 budget was realigned from repair/maintenance of cremators to supplies and services to cover the non-abatement costs under the CAMEO national burden sharing scheme.
- The costs of cremator repairs have decreased by £43,366 this is mainly due to an ongoing planned preventative maintenance review of the cremators and plans to undertake capital work to resolve the current abatement issues.
- Maintenance of buildings includes a carried forward budget of £11,000 from 2015/2016 to the usable reserves to finance works to the catafalque and surrounding area within the Thoresby Chapel. These works were completed during 2017/2018 and the financing of this work is shown within the transfer from usable reserve total of (£38,070).
- Maintenance of buildings and grounds were underspent by £25,221.
- Environmental Protection Agency (EPA) testing, insurance premiums and cleaning materials were underspent by £2,917.

Supplies and Services £50,178 lower than budgeted:

- During 2017/2018 a budget realignment of £33,770 between the repairs/maintenance of cremators and CAMEO non abatement fees codes to meet the charges from CAMEO for not meeting the 50% abatement target. The invoice for 2017 was for £32,542 resulting in an underspend of £1,228.
- The budget for equipment acquisitions £22,000 is to be carried forward into 2018/2019 and is shown in the transfer to usable reserves total of £154,189. This is for video streaming equipment and installation works.
- The budget for books and publications of £6,000 is to be carried forward into 2018/2019 and is shown in the transfer of usable reserves total of £154,189. This is for replacement hymn/service books for the chapels.
- The purchase of temporary memorials and furniture were underspent by £9,911.
- Other running costs are showing an under spend of £11,039.

Support Services £5,734 higher than budgeted:

- The fees from the Design Services team and Electrician's Service were £5,380 over spent due to the additional works required on the planned preventative maintenance review and car park works.
- Other support services are showing an over spend of £354.

Provisions £2,099 higher than budgeted:

- This is the increase in the bad debt provision required from 31 March 2017 to 31 March 2018 and is based on the value and age of the outstanding debtors 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.

Depreciation and Impairment £255,900 lower than budgeted:

- The original budgets for depreciation and impairment comprised of £106,610 for depreciation and £492,997 for impairment. The depreciation was based on the current annual level and the Impairment was based on the capital spend incurred during 2017/2018. Capital spend in 2017/2018 comprised of £255,900 for land purchase, £68,182 costs and fees for land purchase and £168,915 car park infrastructure works on existing crematorium land totalling £492,997. When the capital spend was reviewed it was determined that the costs and fees incurred on the land purchase and the works to existing land to extend the car park did not add significant value to the value of the crematorium assets and an impairment charge for £237,097 has been applied. The land purchase of £255,900 has added value to the assets held by the crematorium and does not incur any depreciation or impairment costs. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value, these charges to not impact on the net surplus for the crematorium.

Interest Received £3,907 higher than budgeted:

- This is mainly due to an increase in interest rates during the year.

3.4 Annual Surplus

As detailed above £126,189 for national domestic rates, £22,000 for equipment acquisitions and £6,000 for books/publications has been carried forward into 2018/2019 to usable reserves. After this transfer, the net surplus for 2017/2018 is £878,307, however at the JCC meeting held on 15 December 2017, it was agreed that only the budgeted surplus of £755,836 would be distributed in 2017/2018 and any excess surplus would be transferred to the usable reserves for future planned preventative maintenance works. Therefore the excess surplus of £122,471 has been transferred to usable reserves. The total transfers to usable reserves for 2017/2018 is £276,661.

3.5 Number of Cremations

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

Table 2

Number of Cremations over the last five years by area

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2017/2018	888	1,012	169	445	2,514	-4.2%
2016/2017	823	964	232	604	2,623	5.2%
2015/2016	863	831	207	592	2,493	-11.3%
2014/2015	915	889	211	797	2,812	8.4%
2013/2014	845	800	199	750	2,594	0.0%

Table 2 above shows that in 2017/2018 there has been;

- an increase in Ashfield's areas of 65 (8%)
- an increase in Mansfield's area of 48 (5%)
- a decrease in Newark & Sherwood's area of 63 (27%) and
- a decrease in other areas of 159 (26%)

The reason for these changes is not conclusive, but recently opened crematoria on the Ashfield border at Swanwick and Gedling, could potentially be impacting on the number out of area cremations and those on the Ashfield borders. As can be seen from the yearly figures for each area, there are fluctuations from year to year which showing both increases and decreases from year to year.

3.6 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 (2017/2018), as shown in the table below:

Table 3 - 2017/2018 Surplus Distribution

District	Number of Cremations	%	Surplus
Mansfield	1,012	48.91%	£369,679
Ashfield	888	42.92%	£324,405
Newark & Sherwood	169	8.17%	£61,752
TOTAL	2,069	100%	£755,836

3.7 Balance Sheet Review

The Balance Sheet shows the value of assets and liabilities recognised by the Committee as at the Balance Sheet date. It indicates how much is owed to the Committee and how much the Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Committee (assets less liabilities) are matched by the reserves held. During 2017/2018 the net assets of the Committee have reduced by £95,036. The significant points are summarised below and further details are provided in the notes to the accounts.

3.7.1 Long Term Assets - Property, Plant and Equipment

Depreciation

The comprehensive income and expenditure statement has an annual capital charge (depreciation) of £106,610 for assets used in the provision of the service. The value of the assets are 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

The total capital budget for 2017/2018 was £490,097.

During 2017/2018 the total capital spend was £492,997 which shows an over spend of £2,900. There were two capital schemes this year, one for infrastructure works on existing land to extend the current car park and one to purchase 6.19 acres of land adjacent to the crematorium known as Shining Cliff Plantation from Welbeck Estates. The car park infrastructure works capital expenditure totalled £168,915, with a further retention sum due in 2018/2019 for £5,135. The total spend on the land purchase in 2017/2018 was £324,082, this is comprised of £255,900 for land purchase which is an increase to the assets held by the crematorium and the balance of £68,182 comprising of legal fees, Forestry Commission compensation, surveyors costs and disbursements.

VAT Implications

During 2017/2018 Mansfield District Council's Financial Services and the Director and Registrar of the Crematorium provided HMRC with full details of the capital land purchase and infrastructure works being undertaken at the crematorium, clarifying those activities deemed as business and non-business. Based on this information HMRC have confirmed that as the majority of the land is to be used for non-business activities i.e. strewing, there will be no breach in the MDC partial exemption VAT calculation this year. However, for any future capital works consideration needs to be given to the potential impact on MDC's partial exemption calculation and whether this would cause a breach of the council's 5% limit.

3.7.2 Current Assets

Cash and Investments - The 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 has reduced by £365,573 during the year to £1,607,129.

Short Term Debtors have increased by £10,116 in the year, this is mainly due to an increase in the invoices raised in March 2018. Further details are included in the notes to the accounts.

3.7.3 Current Liabilities

Short term creditors – The amounts the Committee owes to others at 31 March 2018 has reduced during the year by £61,131 to £825,959. This is mainly due a reduced level of surplus which will be distributed to the three constituent authorities during 2018/2019, being £755,836 and an increase in outstanding invoices to be paid for 2017/2018.

3.7.4 Long Term Liabilities

Pension Liability -The Committee is a Member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Committee's overall position during 2017/2018 shows a decrease in the liability from £1,273,000 to £1,223,000. A statutory accounting adjustment for £50,000 is therefore reflected in the accounts and has no impact on the overall surplus. Further information is provided in note 9 to the accounts.

3.7.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. The general reserve has increase by £112,401 to £299,901, this increase comprises of equipment acquisition budget carried forward for £22,000, books/publications budget carried forward of £6,000 and excess surplus of £122,471 less £38,070 required to finance the increase to the pension budget, external painting works and catafalque works as detailed on 3.3 premises costs. The capital fund has reduced by £366,808 to £764,707, this reduction comprises of £492,997 which is the expenditure for capital projects less the transfer of the national domestic rate savings and refunds of £126,189. Further details of the movement and balances held in reserves is provided in the statement of accounts.

THE STATEMENT OF RESPONSIBILITY FOR THE STATEMENT OF ACCOUNTS

1. TREASURERS RESPONSIBILITIES

The Treasurer of the Committee is responsible for the preparation of the 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 2017/2018 (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 2017/2018 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 2018.

Signed.....

Date:

M Andrews 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 2017 to 31 March 2018 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee at the meeting held on 25 May 2018..

Signed.....

Date:

Chair of Mansfield and District Joint Crematorium Committee

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Committees transactions for the 2017/2018 financial year and its position at the year end of 31 March 2018.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2017/2018, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2017/2018.

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 2018. Any payments in advance (before 1 April 2018), which relate to the 2018/2019 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 2018. Any income received before 1 April 2018, which relates to the 2018/2019 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 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 over the following periods:

Asset	Remaining Useful Life (Years)
Buildings	23
Equipment	15

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 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 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 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 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 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 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 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 Committee of being required to account for retirement benefits on the basis of cash flows rather than as the benefits are earned by employees. The Pension Reserve is currently showing a higher balance than the Pension Liability in the balance sheet due to the prepayment of the three year pension lump sum in April 2017. The variance equates to the amount prepaid for the contributions relating to 2018/2019 and 2019/2020.

Discretionary Benefits

The 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 Committees 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. The Pension Reserve is currently showing a higher balance than the Pension Liability in the balance sheet due to the prepayment of the three year

pension lump sum in April 2017. The variance equates to the amount prepaid for the contributions relating to 2018/2019 and 2019/2020.

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 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. VAT is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs

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 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 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 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

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 Committee in accordance with generally accepted accounting policies.

Expenditure and Funding Analysis (EFA)						
2016/2017			2017/2018			
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
£	£	£		£	£	£
-1,763,932	0	-1,763,932	Gross Income	-1,763,911	0	-1,763,911
878,607	190,804	1,069,411	Gross Expenditure	769,485	416,479	1,185,964
-885,325	190,804	-694,521	Net Cost of Service	-994,426	416,479	-577,947
0	0	0	Other Income and Expenditure	0	0	0
-885,325	190,804	-694,521	(-) Surplus or Deficit	-994,426	416,479	-577,947
855,825	0	855,825	Distribution of Surplus	755,836	0	755,836
-29,500	190,804	161,304	Net (-) Surplus or Deficit	-238,590	416,479	177,889
-158,000			Opening General Fund Balance	-187,500		
-29,500			(-) Surplus or Deficit in Year	-238,590		
0			Transferred to Capital Reserve	126,189		
-187,500			Closing General Fund Balance	-299,901		

Movement in Reserves Statement (MiRS)

This statement shows how the movement in the year on the 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.

Movement in Reserves Statement (MiRS)								
2017/2018	General Reserve	Capital Fund	Total Usable Reserves	Pension Reserve	Revaluation Reserve	Capital Adjustment	Unusable Reserves	Total Reserves
	£	£	£	£	£	£	£	£
Balance as at 31 March 2017	187,500	1,131,515	1,319,015	-1,273,000	103,627	1,740,563	571,190	1,890,205
Movement in reserves during 2017/2018								
Surplus/ (-) Deficit on the Provision of Services	451,758	126,189	577,947	82,853	0	0	82,853	660,800
Less Surplus Distribution	-755,836	0	-755,836	0	0	0	0	-755,836
Total Comprehensive Income and Expenditure	-304,078	126,189	-177,889	82,853	0	0	82,853	-95,036
Adjustment between Accounting basis and funding basis under regulations (Table A.)	416,479	-492,997	-76,518	-72,772	-6,214	155,504	76,518	0
Transfers to/(-)from Reserves (see Note 12,13 & 15)	112,401	-366,808	-254,407	10,081	-6,214	155,504	159,371	-95,036
Balance at 31 March 2018 carried forward	299,901	764,707	1,064,608	-1,262,919	97,413	1,896,067	730,561	1,795,169

The movement in reserves for 2016/2017 for comparison purposes is set out below:

2016/2017	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluati on Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2016	158,000	1,174,709	1,332,709	-635,000	0	1,840,959	1,205,959	2,538,668
Movement in reserves during 2016/2017								
Surplus/ (-) Deficit on the Provision of Services	694,521	0	694,521	-597,000	0	0	-597,000	97,521
Less Surplus Distribution	-855,825	0	-855,825	0	0	0	0	-855,825
Total Comprehensive Income and Expenditure	-161,304	0	-161,304	-597,000	0	0	-597,000	-758,304
Adjustment between Accounting basis and funding basis under regulations (Table A.)	190,804	-43,194	147,610	-41,000	103,627	-100,396	-37,769	109,841
Transfers to/(-)from Reserves (see Note 12,13 & 15)	29,500	-43,194	-13,694	-638,000	103,627	-100,396	-634,769	-648,463
Balance at 31 March 2017 carried forward	187,500	1,131,515	1,319,015	-1,273,000	103,627	1,740,563	571,190	1,890,205

TABLE A. 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 Committee to meet future capital and revenue expenditure.

2017/2018	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	-343,707	0	-343,707	0	0	-155,504	-155,504
Revaluation on Property, Plant and Equipment	0	0	0	0	6,214	0	6,214
Financing Capital Expenditure	0	492,997	492,997	0	0	0	0
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 Fund and HRA 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	-142,000	0	-142,000	142,000	0	0	142,000
Employer's pensions contributions and direct payments to pensioners payable in the year	108,000	0	108,000	-108,000	0	0	-108,000
Pension Lump Sum Year 2 & 3	-38,772		-38,772	38,772	0	0	38,772
Total Adjustments	-416,479	492,997	76,518	72,772	6,214	-155,504	-76,518

2016/2017	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	-149,804	0	-149,804	0	0	100,396	100,396
Revaluation on Property, Plant and Equipment	0	0	0	0	-103,627	0	-103,627
Financing Capital Expenditure	0	43,194	43,194	0	0	0	0
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 Fund and HRA 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	-91,000	0	-91,000	91,000	0	0	91,000
Employer's pensions contributions and direct payments to pensioners payable in the year	50,000	0	50,000	-50,000	0	0	-50,000
Total Adjustments	-190,804	43,194	-147,610	41,000	-103,627	100,396	37,769

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)

2016/2017 £		Note	2017/2018 £
	Income		
-1,733,981	Fees and Charges		-1,729,610
-29,951	Other Income		-34,301
-1,763,932	Gross Income	1	-1,763,911
	Expenditure		
354,327	Employee Expenses	2	404,968
343,373	Premises Related Expenses	3	182,126
158,708	Supplies and Services	4	164,838
1,269	Allowance for Bad Debts	6	2,099
43,050	Central Support Services	8	59,273
149,804	Depreciation and Impairment	9	343,707
1,050,531	Gross Expenditure		1,157,011
-713,401	Net Cost of Services		-606,900
0	Other Operating Expenditure		0
18,880	Financing and Investment Income and Expenditure	10	28,953
0	Taxation and Non-Specific Grant Income		0
-694,521	Surplus / Deficit on Provision of Services		-577,947
-109,841	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets	9	0
0	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
597,000	Remeasurement of the net defined benefit liability/(asset)	11	-82,853
487,159	Other Comprehensive Income and Expenditure		-82,853
-207,362	Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	15	-660,800
408,657	Mansfield District Council		£369,679
348,834	Ashfield District Council		£324,405
98,334	Newark & Sherwood District Council		£61,752
855,825	Distribution of Surplus	T3	£755,836
648,463	Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)		95,036

Balance Sheet as at 31 March 2018

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

Usable reserves: Those reserves that the 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 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 2018 is presented below:

Balance Sheet			
2016/2017 £		Note	2017/2018 £
1,844,190	Property, Plant and Equipment	9	1,993,480
1,844,190	Long Term Assets		1,993,480
233,403	Short Term Debtors	5	243,519
1,972,702	Cash and Cash Equivalents	14	1,607,129
2,206,105	Current Assets		1,850,648
-887,090	Short Term Creditors	7	-825,959
-887,090	Current Liabilities		-825,959
-1,273,000	Net Pension Liability	11	-1,223,000
-1,273,000	Long Term Liabilities		-1,223,000
1,890,205	Net Assets		1,795,169
1,131,515	Financed by: Capital Fund		764,707
187,500	General Reserve		299,901
1,319,015	Usable Reserves	12	1,064,608
103,627	Revaluation Reserve		97,413
1,740,563	Capital Adjustment Account		1,896,067
-1,273,000	Pension Reserve		-1,262,919
571,190	Unusable Reserves	13	730,561
1,890,205	Total Reserves		1,795,169

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Committee during the reporting period. The statement shows how the 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 Committee are funded by way of charges to the recipients of services provided by the Committee.

Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the 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 Committee.

Cash Flow Statement		
2016/2017 £		2017/2018 £
648,463	Net surplus (-) / deficit on the provision of services	95,036
	Adjustment to net surplus / (-) deficit on the provision of services:	
3,231	Depreciation & Impairment	149,290
-115,577	Increase/ decrease in creditors	48,843
46,913	Increase/ decrease in debtors	10,116
-638,000	Pension Liability	50,000
-39,074	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	-232,050
-94,044	Net Cash flows from operating activities	121,235
43,194	Investing Activities	237,097
-4,120	Financing Activities	-5,047
-54,970	Net increase / (-) decrease in cash and cash equivalents	353,285
1,917,732	Cash and Cash equivalents at the beginning of the reporting period	1,972,702
1,972,702	Cash and Cash equivalents at the end of the reporting period	1,607,129
-54,970	Movement in Cash and Cash Equivalents	365,573

NOTES TO THE ACCOUNTS

1. GROSS INCOME

The total income received during 2017/2018 was £1,763,911 compared to £1,763,932 in 2016/2017. This represents a decrease of £21 (0%).

- The Committee aims to fix fees which are not only competitive with those of surrounding crematoria, but which also covers operating costs. The policy in 2017/2018 was to increase the fee for a standard single adult cremation by £30 (4.8%) from £605 (2016/2017) to £635 (this excludes medical referee fees).
- The number of cremations decreased by 109 (5%) from 2,623 in 2016/2017 to 2,514 in 2017/2018. When setting the budget for 2017/2018 the number of cremations had been reduced from 2,600 to 2,450 due to the impact of crematoriums opening in adjacent districts in recent years.

2016/2017	Gross Income	2017/2018
£		£
-1,579,183	Cremation Fees	-1,588,048
-49,154	Medical Fees	-47,212
-47,828	Memorials	-42,745
-32,600	Organist	-27,762
-25,216	Book of Remembrance Inscriptions	-23,843
-1,733,981	Fees and Charges	-1,729,610
-26,375	Recharge to Cemeteries MDC	-29,997
-2,880	S46 Burial of the Destitute Admin Fees	-4,140
-361	Containers	-164
-335	CAMEO	0
-29,951	Other Income	-34,301
-1,763,932	Gross Income	-1,763,911

2. EMPLOYEE COSTS

Employee expenses are higher than 2016/2017 by £50,641, this is mainly due to annual pay rises and the increase in the pension adjustments. The pension adjustment reflects the cost of service in the actuary report, this is higher due to the annual payments for the next 3 years pension costs being paid in one lump sum payment in April 2017. The pension payments for 2018/2019 and 2019/2020 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations.

2016/2017 £	Employee Expenses	2017/2018 £
239,005	Basic Pay	250,904
22,579	Overtime	21,259
20,749	National Insurance	21,271
70,418	IAS19 Pension Adjustments	108,000
0	Apprenticeship Levy	1,088
1,576	Other Employee Costs	2,446
354,327	Total	404,968

3. PREMISES COSTS

Premises costs are lower than 2016/2017 by £161,247, this is mainly due to:

- The refund and rebate for national domestic rates totalling £126,189 which has been transferred to usable reserves.
- The underspend on cremator repairs and maintenance due to the planned preventative work review undertaken to determine the extent of major works required to the cremator equipment.
- External painting works were undertaken during 2017/2018 which is to be financed from usable reserves.

2016/2017 £	Premises Related Expenditure	2017/2018 £
109,837	NDR - Business Rates	-14,584
159	Rent	159
14,881	Insurance	14,072
42,238	Electricity	42,309
33,112	Gas	37,488
5,082	Water	6,181
3,443	Cleaning Materials	5,351
101,693	Cremator Repairs and Maintenance	32,595
21,186	Building Repairs and Maintenance	28,226
0	External Painting	13,239
11,742	Grounds Maintenance	17,090
343,373	Total	182,126

4. SUPPLIES AND SERVICES

There is an increase in supplies and service costs in 2017/2018 of £6,130 compared to 2016/2017, this is mainly due to the increased costs incurred from CAMEO. There are underspends on memorial plaques, computer hardware and valuation fees which is offset by overspends on new costs for external audit fees, valuation appeal fees, advertising and furniture.

2016/2017	Supplies and Services	2017/2018
£		£
48,895	Fees - Medical referees	47,342
20,475	Fees - Organist	18,199
11,258	Memorial plaques	6,395
8,420	Book of Remembrance - inscriptions	7,655
3,496	Caskets / Containers	2,361
1,576	Audit Fees to Newark & Sherwood DC	1,583
0	External Audit Fees	2,000
0	Valuation Appeal Fee	6,999
26,364	CAMEO Contributions	32,542
8,540	Computer Maintenance and support	8,240
1,495	Computer Hardware	0
6,377	Printing & Stationery	5,597
5,638	Telephones	6,117
2,717	Tools, Equipment & First Aid supplies	2,331
151	Furniture / Office Equipment	2,770
1,544	Uniforms	2,583
3,214	Postages	2,744
2,000	JCC Committee Fees	2,000
2,086	Subscriptions	2,106
1,280	Skips and Waste Collections	1,590
1,016	Advertising	2,951
325	Contributions	239
1,400	Valuation Fee	0
441	Hire of vending machines	494
158,708	Total	164,838

5. DEBTORS

The total debtors outstanding has increased by £10,116, this is due to the increase in the level of outstanding funeral director invoices as shown in the table below:

SUMMARY OF THE DEBTORS OUTSTANDING

SHORT TERM DEBTORS	2016/2017	2017/2018
	£	£
Funeral Directors	231,783	241,359
Other Local Authorities	1,620	2,160
Total Debtors at 31 March	233,403	243,519

AGEING OF DEBTS OUTSTANDING

Debtors Summary	2016/2017 £	2017/2018 £	Change £
Ageing:			
Over 85 days	4,204	10,481	6,277
29 to 84 days	66,330	58,102	-8,228
1 to 28 days	162,869	174,936	12,067
	233,403	243,519	10,116

6. PROVISION FOR BAD DEBTS

The provision for potential bad debts has increased by £2,099 to £12,288. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2016/2017 £	Provision for Bad Debts	2017/2018 £
233,403	Debtors Outstanding at 31 March	243,519
10,189	Provision required:	12,288
8,920	Provision b/fwd at 1 April	10,189
1,269	Change in Provision	2,099

7. SHORT TERM CREDITORS

The short term creditors are shown in the table below:

SHORT TERM CREDITORS	2016/2017 £	2017/2018 £
Constituent Authorities	855,825	755,836
Other Bodies	21,076	57,835
Provision for Bad Debts	10,189	12,288
Balance at 31st March	887,090	825,959

8. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have increased by £16,223 to £59,273. This is due to increased costs from Accountancy Services to reflect the work required in producing the annual statement of accounts, the setting of the three year budgets, the annual review of fees and charges, the quarterly financial monitor review reports and the monthly budget monitoring work. Increased costs have been incurred by Design

Services and Electricians for the work undertaken in the planned preventative work review and specific projects undertaken this year.

2016/2017 £	Central Support Services	2017/2018 £
11,193	Information Technology & Financial systems	8,491
8,771	Human Resources & Payroll	9,273
6,672	Trade Waste Service	6,850
5,090	Director of Commerce and Customers	5,192
1,152	Accountancy Services	6,848
2,109	Debtors/Recovery Services/CSU	2,951
1,239	Business Support / Creditors	2,912
2,016	Internal Audit	2,717
2,510	Design Services & Building Control	10,180
1,000	Postal / Electricians/ Copiers / Telephones	2,060
1,298	Risk Management & Environmental Services	1,799
43,050	Total	59,273

9. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2016/2017 £	2017/2018 £
Cost or Valuation at 1 April:	1,840,959	1,844,190
Additions	43,194	492,997
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	109,841	0
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	0	0
Disposals	0	0
At 31st March	1,993,994	2,337,187
Accumulated Impairment and Depreciation		
At 1 April	0	0
Depreciation Charge	-106,610	-106,610
Depreciation written out to the Revaluation Reserve	0	0
Impairment	-43,194	-237,097
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve	0	0
Disposals	0	0
At 31st March	-149,804	-343,707
Net Book Value at 31st March	1,844,190	1,993,480

10. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

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

Financing and Investment Income and Expenditure	2016/2017	2017/2018
	£	£
Interest payable and similar charges	0	0
Net interest on the net defined benefit liability / (-) asset	23,000	34,000
Interest receivable and similar income	-4,120	-5,047
Total	18,880	28,953

11. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

a. Participation in Pension Schemes

As part of the terms and conditions of employment of its officers, the Committee makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the 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 Committee participates in the Local Government Pension Scheme, 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 Committee and the employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

In April 2017, the opportunity to pay for three years Nottinghamshire County Council lump sum pension payments in advance for the period 2017/2018, 2018/2019 and 2019/2020 was accepted by the Treasurer in relation to the employees of the Mansfield and District Crematorium. This resulted in an overall saving of £3,246. The accounts for 2017/2018 show only one year lump sum pension payments for £19,960 with accounting adjustments for the £39,919 paid in advance for years 2018/2019 & 2019/2020. Due to the three year pension invoice being paid in 2017/2018 the pension reserve and pension liability within the balance sheet will vary by the amount paid in advance in the 2017/2018 accounts by £39,919 and 2018/2019 accounts by £19,959 but will realign in the 2019/2020 accounts.

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.

Further information can be found in the Annual Report of the County Council Pension Fund, which is available upon request from Nottinghamshire County Council, County Hall, West Bridgford, Nottingham NG2 7QP.

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

	Number	Salaries / Pensions £	Average Age
Active members	12	223,000	50
Deferred pensioners	6	5,000	45
Pensioners	5	20,000	58
Unfunded pensioners	2	0	69

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 17.7% of payroll per annum.

Minimum employer contributions:	01-Apr-17	01-Apr-18	01-Apr-19
Percentage of payroll	17.7%	17.7%	17.7%
Plus monetary amount (£000)	21	21	22

However, the Committee have agreed with the administering authority to prepay their monetary contributions for the three years to 31 March 2020 and made a single lump sum payment of £59,879 in April 2017. This lump sum payment has received an actuarially equivalent discount to the monetary rates above of £3,246.

Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2018 is estimated to be 3%. The actual return on fund assets over the year may be different.

The fund's assets consist of the following categories, by value and proportion of the total assets held by the fund attributable to the Committee:

Asset Share	31 March 2017		31 March 2018	
	£	%	£	%
Equities	814,000	70	846,000	66
Gilts	36,000	3	29,000	2
Other Bonds	70,000	6	150,000	12
Property	129,000	11	162,000	13
Cash	59,000	5	25,000	2
Inflation - Linked Pooled Fund	29,000	2	32,000	2
Infrastructure	27,000	2	42,000	3
	1,164,000	100	1,286,000	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 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		
	2016/2017	2017/2018
	£	£
Cost of Services:		
Current Service cost	68,000	108,000
Past Service cost	0	0
Administration expenses	0	0
Financing and Investment Income and Expenditure:		
Net interest on the defined liability / (-) asset	23,000	34,000
Total Post Employment Benefit Charged to the Surplus / Deficit on the Provision of Services	91,000	142,000
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement		
Actuarial gains and (-) losses	-597,000	82,853
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	-506,000	226,000
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	-91,000	-142,000
Actual amount charged against the General Fund Balance for pensions in the year:		
Employers' contribution payable to the Scheme	50,000	108,000

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 2016/2017 and 2017/2018 financial years:

	At 31 March 2017	At 31 March 2018
	£	£
Opening Defined Benefit Obligation	1,470,000	2,437,000
Current service cost	68,000	108,000
Interest cost	55,000	68,000
Change in demographic assumptions	39,000	0
Change in financial assumptions	574,000	-86,000
Experience loss / (-) gain on defined benefit obligation	260,000	0
Liabilities assumed / (-) Extinguished on settlements	0	0
Estimated benefits paid (net of transfer in)	-44,000	-34,000
Past service costs, including curtailments	0	0
Contribution by scheme participants	15,000	16,000
Unfunded pension payments	0	0
Closing Defined Benefit Obligation	2,437,000	2,509,000

The following table provides a reconciliation of fair values of the schemes assets of the Committee during the 2016/2017 and 2017/2018 financial years:

	At 31 March 2017	At 31 March 2018
	£	£
Opening fair value of scheme assets	835,000	1,164,000
Expected return on scheme assets		
Interest on assets	32,000	34,000
Return on assets less interest	162,000	-2,000
Other actuarial gains / (-) losses	114,000	0
Administration expenses	0	0
Contribution by employer including unfunded benefits	50,000	108,000
Contribution by scheme participants	15,000	16,000
Estimated benefits paid including unfunded benefits	-44,000	-34,000
Settlement prices received / (-) paid	0	0
Closing fair value of scheme assets	1,164,000	1,286,000

The interest income on scheme assets and interest expense on scheme liabilities is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the balance sheet date (31 March 2018). Expected returns on equity investments reflect long term rates of return experienced in the respective markets.

The total return on the fund for the year to 31 March 2018 was £32,000 (2016/2017 £194,000).

d. Scheme History

	2015/2016	2016/2017	2017/2018
	£	£	£
Present value of liabilities	1,470,000	2,437,000	2,509,000
Fair Value of assets	-835,000	-1,164,000	-1,286,000
Surplus/ (-) Deficit	635,000	1,273,000	1,223,000

The liabilities show the underlying commitments that the Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £1,223,000 has a substantial impact on the net worth of the Committee as recorded in the balance sheet.

However, statutory arrangements for funding the deficit mean that the financial position of the 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.

The total contributions expected to be made to the pension scheme by the Committee in the year to 31 March 2018 are £108,000 (2016/2017 £50,000). This increase reflects the three year payment lump sum paid in April 2017.

e. Projected Pension Expenditure

The projected pension expenses for the year to 31 March 2019 are:

	£
Service Cost	102,000
Interest Cost	31,000
Administration Expenses	0
Total	133,000
Employer Contributions	48,000

These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2018. These projections are based on the assumptions as at 31 March 2018, as described in the actuary's report.

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 2016.

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:

	2016/2017 %	2017/2018 %
Mortality assumptions:		
Longevity at 65 for current pensioners:		
Men	22.5	22.6
Women	25.5	25.6
Longevity at 65 for future pensioners:		
Men	24.7	24.8
Women	27.8	27.9
Financial Assumptions:		
Discount Rate	2.8	2.6
Pension Increases	2.7	2.3
Salary Increases	4.2	3.8

Additional Assumptions:

- Members will exchange half of their commutable pension for cash at retirement.
- Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age.
- 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 £
Rate for discounting scheme liabilities (increase or decrease by 0.1%)	2,452,000	2,568,000
Rate of increase in salaries (increase or decrease by 0.1%)	2,517,000	2,501,000
Rate of increase in pensions (increase or decrease by 0.1%)	2,560,000	2,459,000
Adjustment to mortality age (longevity) (increase or decrease in 1 year)	2,601,000	2,420,000

12. 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 Committee:

USABLE RESERVES	2016/2017 £	2017/2018 £
Capital Fund	1,131,515	764,707
General Reserve	187,500	299,901
Balance at 31st March	1,319,015	1,064,608

Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

CAPITAL FUND	2016/2017 £	2017/2018 £
Balance at 1st April	1,174,709	1,131,515
Financing of Capital Expenditure	-43,194	-492,997
Contributions	0	126,189
Balance at 31st March	1,131,515	764,707

General Reserve

This reserve represents the balance of the undistributed surpluses:

GENERAL RESERVES	2016/2017 £	2017/2018 £
Balance at 1st April	187,500	187,500
Movement in Year	0	112,401
Balance at 31st March	187,500	299,901

13. UNUSABLE RESERVES

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

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

UNUSABLE RESERVES	2016/2017 £	2017/2018 £
Revaluation Reserve	103,627	97,413
Capital Adjustment Account	1,740,563	1,896,067
Pension Reserve	-1,273,000	-1,262,919
Balance at 31st March	571,190	730,561

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 1 April 2017.

REVALUATION RESERVE	2016/2017 £	2017/2018 £
Balance at 1st April	0	103,627
Upwards Revaluation of Assets	109,841	0
Historic Cost Depreciation	-6,214	-6,214
Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0	0
Balance at 31st March	103,627	97,413

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 Committee as finance for the costs of acquisition, construction and enhancement.

CAPITAL ADJUSTMENT ACCOUNT	2016/2017 £	2017/2018 £
Balance at 1st April	1,840,959	1,740,563
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	-149,804	-343,707
Historic Cost Depreciation	6,214	6,214
Revaluation losses on Property Plant and Equipment	0	0
Capital Financing in the Year		
Use of Capital Fund to finance capital expenditure	43,194	492,997
Balance at 31st March	1,740,563	1,896,067

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 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 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 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.

PENSIONS RESERVE	2016/2017 £	2017/2018 £
Balance at 1st April	-635,000	-1,273,000
Re-measurement of the net defined benefit liability/(asset)	-597,000	84,000
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-91,000	-142,000
Employers Pension contributions and direct payments to pensioners in the year	50,000	108,000
Pension Lump Sum Yrs. 2 & 3	0	-39,919
Balance at 31st March	-1,273,000	-1,262,919

The pension reserve will show the amount of the prepaid pension lump sum payment, for 2017/2018 this is £39,919. In 2018/2019 this will reduce to £19,959 and will be zero in 2019/2020, which is the end of the three year period.

14. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

CASH AND CASH EQUIVALENTS	2016/2017 £	2017/2018 £
Petty Cash	100	150
Cash held by Mansfield District Council	1,972,602	1,606,979
Balance at 31st March	1,972,702	1,607,129

15. 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:

2016/2017 £		2017/2018 £
-207,362	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-660,800
-648,463	MIRS - Transfers to/(-)from Reserves	-95,036
-855,825	Total Surplus for Distribution	-755,836

16. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2017/2018 or in 2016/2017.

17. EXTERNAL AUDIT COSTS

The Committee incurred external audit fees (Audit Lincolnshire) in 2017/2018 of £1,583 (£1,576 in 2016/2017) and annual audit return fees (PKF Littlejohn LLP) in 2017/2018 of £2,000 (£0 in 2016/2017)

18. 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.

19. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the responsible financial officer on the 25 May 2018.

Mansfield & District Joint Crematorium

ANNUAL GOVERNANCE STATEMENT

2017/2018

It is a requirement that a separate Governance Statement is produced for any joint committees for approval by their relevant management body. The Mansfield & District Joint 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 2018 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 & District Joint Crematorium's governance framework is robust and that the governance arrangements have proved to be highly effective during 2017/2018.

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 Corporate Plan. All departments are required to develop service delivery plans which link to the Corporate Plan.

The vision of Mansfield District Council is to:

“maintain a safe and caring district where everybody can succeed”

The Council's vision will be realised through a set of priority areas around economic prosperity, quality of life and community safety.

The Council's key priorities until 2019 are:

- A thriving, vibrant and sustainable district
- Strong, safe and resilient communities
- Clean and welcoming environment

With cross cutting themes of fairness and equality and facing financial challenges.

- 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 Strategy (MTFS) for 2018/2019 to 2021/2022 supports the Corporate Plan 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

- 4.4 The Council is currently delivering its Transformation Plan which sets out how the Council will become an innovative, efficient, customer focussed, high performing 21st Century Authority

Quality of Services

- 4.5 The Council has an ongoing commitment to community engagement and empowerment and has a Community Involvement Strategy and toolkit to accompany the Customer Insight and Journey Mapping toolkits and the Marketing and Communication Strategy.

- 4.6 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 performance in respect of Corporate Plan actions and key indicators.
- 4.7 The Council in accordance with its Corporate Procurement Policy and Strategy aims to promote effective procurement practices across the whole organisation to support delivery of the Council's Corporate Plan.
- 4.8 The Council has in place a corporate complaints system which ensures effective monitoring and action is taken where appropriate.

Constitutional Matters

- 4.9 The Mansfield & District Crematorium Joint Committee has adopted a constitution, which details how the Crematorium operates and its decision making policies and procedures.

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 monitored by the Council's 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 Audit Committee.

Policies, Procedures, Laws and Regulations

- 4.13 The Director of 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 Director of Commerce and Customer Services 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 to 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.

4.17 The Council has robust policies and procedures relating to the use of resources and the corporate governance framework, including revised Corporate Risk and Opportunity Management Strategy, Financial Regulations and Contract Procedure Rules, Scheme of Delegation, IT Strategy and Anti-Fraud and Corruption Strategy.

Risk and Opportunity 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 and opportunity management strategy with an annual report on its effectiveness to the Audit Committee.

4.19 The Council has a Corporate Risk and Opportunity Monitoring Group which has clear roles and responsibilities, including monitoring implementation of the effective delivery of the Corporate Risk and Opportunity Management Strategy across the authority. In addition the Council's Audit Committee is responsible for monitoring the effective development and operation of risk and opportunity management.

4.20 The significant operational risks identified for the Crematorium are fully mitigated by its Business Continuity Plan which is approved by the Mansfield & District Crematorium Joint Committee.

Audit Committee

4.21 The Council has an Audit Committee which is fully compliant with the guidance provided in CIPFA's *Audit Committees – Practical Guidance for Local Authorities 2013 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 In accordance with the Member Development Charter for the East Midlands, 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 Audit and 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 Local Government* as part of the annual effectiveness review of the system of internal audit with no areas of non-compliance being identified
- A recommendation from the financial management review for the period April – July 2017 to calculate the balance sheets within the Annual Statement of Accounts for each constituent authority on an annual throughput basis was approved during 2017/2018
- Internal Audit has been subject to an external independent quality assessment of its practices to provide assurance as to its compliance with the Public Sector Internal Audit Standards and also best practice. An action plan to address the agreed areas for further development will be implemented during 2018/2019
- The Audit and 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 Audit Committee in June 2018, identified no significant governance issues relating to the Mansfield and District Joint Crematorium
- The Audit and Assurance Manager has completed a review of the Council's ethical governance arrangements using good practice guidance as a benchmark, with an overall excellent assurance level being achieved
- The 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 2017/2018 to ensure that they continue to be effective and are fully compliant with both the Local Government Counter Fraud and Corruption strategy 2016-2019 and CIPFA's Code of Practice on "managing the risk of fraud and

corruption". Areas for improvement identified have been included in the Council's Annual Governance Statement

- A report on the Council's compliance with its Corporate Risk and Opportunity Management Strategy will be presented to the Audit Committee in July 2018
- 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 Audit Committee received a variety of reports during 2017/2018 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 Joint Crematorium accounts carried out by Assurance Lincolnshire gave an unqualified opinion
- No areas for improvement were identified from Internal Audit's systems review of the Joint Crematorium
- Internal Audit is responsible for monitoring the quality and effectiveness of systems of internal control in line with its Charter. It has undertaken planned reviews of internal control procedures across all departments and across a range of functions in the Council. A risk assessment model is used to formulate a three year audit plan from which the annual plan is approved by the Audit Committee. The reporting process for Internal Audit requires the findings and recommendations from each review, along with the agreed action plan to be reported to senior officers and members and to the Audit Committee. The process includes quarterly reviews of the agreed actions to ensure that they have been implemented
- The Audit and Assurance Manager's Annual Report for 2017/2018 concluded that the organisation's risk management, control and governance processes were effective and therefore an unqualified opinion was given.
- External Audit's Annual Governance report, which summarises the findings from their 2016/2017 audit work gave an unqualified opinion on the financial statements and did not identify any material weaknesses in the design or operation of internal control

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 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 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 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
FINAL ACCOUNTS 2017/2018**

Remit

An audit of the Mansfield Crematorium Joint Committee accounts 2017/18 has recently been undertaken by Assurance Lincolnshire.

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 2018 and the Balance sheet as at that date. The statements are fully supported with the underlying financial records.

Based on the professional advice from the Principal General Practice Surveyor (Valuer), management have not capitalised the cost incurred on the extension of the car park as an addition to the Plant, Property and Equipment (PPE). This is not considered as enhancing the overall value of the PPE and therefore written off in the CIES.

Auditors: Assurance Lincolnshire

Signed:

A Hunt (Principal Auditor)

Handwritten signature of A Hunt, Principal Auditor.

M Nkhoma (Senior Auditor)

Handwritten signature of M Nkhoma, Senior Auditor.

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NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Mansfield District Council Offices, Civic Centre, Chesterfield Road South, Mansfield, NG19 7BH on Friday, 25 May 2018 at 10.00 am.

PRESENT: Ashfield District Council
Councillor T Hollis
Councillor R Sears-Piccavey
Councillor H Smith

Mansfield District Council
Executive Mayor K Allsop (Chairman)
Councillor A Tristram

Newark & Sherwood District Council
Councillor Mrs L Hurst, Councillor D Payne, A Tristram, Councillor T Hollis, Councillor R Sears-Piccavey and Councillor H Smith

APOLOGIES FOR ABSENCE: Councillor Mrs M Dobson and Councillor M Barton

1713 APOLOGIES FOR ABSENCE

APOLOGIES FOR ABSENCE: Mansfield District Council Councillor M Barton
Newark & Sherwood District Council Councillor Mrs M Dobson

1714 APPOINTMENT OF THE CHAIRMAN

AGREED (unanimously) that Councillor R. Sears-Piccavey of Ashfield District Council be appointed as the Chairman of the Committee for the year 2018/2019.

1715 APPOINTMENT OF THE VICE CHAIRMAN

AGREED (unanimously) that Councillor Mrs L. Hurst of Newark & Sherwood District Council be appointed as the Vice-Chairman of the Committee for the year 2018/2019.

1716 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

None

1717 DECLARATIONS OF INTENT TO RECORD THE MEETING

None

1718 MINUTES OF THE PREVIOUS MEETING

AGREED (unanimously) that the minutes of the meeting held on 23 February 2018 be approved and signed as a correct record by Executive Mayor Kate Allsop.

1719 MATTERS ARISING

Minute No. 1706 – Matters Arising

The Treasurer to the Committee advised that the further report, referred to in Minute No. 1706, in relation to the VAT position, had not been finalised. The Treasurer provided an explanation as to the way the accounting for the Committee was undertaken and how VAT was calculated and charged.

A Member suggested that an alternative to the current method of VAT payment be pursued. The Treasurer advised that this was not possible as it would involve a change to the accounting body status. It was noted that the issue would be difficult to resolve and that the planned works to the crematoriums would likely be delayed until 2020, however, any order for the works must be placed no later than 31 December 2019.

The Treasurer advised that a planned works schedule was being developed and that once complete would assist in determining the best solution and future options. He added that it was hoped that a draft report would be included on the Agenda for the next meeting and that discussions were to be held between the S151 Officers the constituent authorities.

1720 ANNUAL STATEMENT OF ACCOUNTS

The Annual Statement of Accounts showed the financial position of the Crematorium Joint Committee as at 31 March 2018 and the revenue and capital activity during the financial year.

It was reported that Assurance Lincolnshire had reviewed the accounts and had issued a Certificate which stated that the Statement of Accounts presented fairly the Crematorium's Comprehensive Income and Expenditure Account and Balance Sheet and that the Statements were fully supported with the underlying financial records.

Also included in the report to Members was the Annual Governance Statement which included the future actions required on internal control issues.

With regard to the Accounts these included an explanation of the Financial Statements; the Annual Report and a summary of the financial performance; the Accounting Policies which had been applied in preparing the accounts; the Core Financial Statements; and Supplementary Financial Statements and notes to support the Accounts.

The Treasurer advised that the Accounts were becoming increasingly complicated and that additional more detailed checks would be required. He added that discussions were to be held between the constituent authorities in this regard.

The Treasurer stated that the general financial position of the Crematorium was sound at present, however, there were two factors that Members needed to be mindful of:

1. Competition from other facilities outside of the area and the potential effect this could have on income; and
2. The need to invest in the cremators to ensure they were kept in a good condition and were sustainable for the future.

Table 1 provided details of the financial performance for 2017/2018 with subsequent paragraphs providing the narrative for the figures shown. Table 3 showed the surplus distribution to each of the partner authorities.

It was noted that the general reserves were in a good position.

A Member expressed his concern about the number of entries in the accounts that had been over-budgeted and queried whether the reserves needed to be maintained at such a high level. He also queried how long the equipment would last from when it was purchased. In response, the Treasurer advised that a quarterly report was produced and this enabled Members to satisfy themselves that the financial management of the Committee was subject to appropriate checks and balances. He added that the planned works programme would list future commitments and therefore potentially allow the release of some of the reserves.

In relation to the purchase of abatement equipment it was noted that this would be in the region of £750,000. A Member noted that a great deal of work had been undertaken in choosing the previous equipment but that it had lasted only for a period of 8 years. The Director and Registrar stated that the average life expectancy of new equipment was approximately 20 years. However, if the equipment was properly maintained and repaired as required then it could potentially last for much longer.

AGREED (unanimously) that:

- (i) the Statement of Accounts as presented in Appendix A for the financial year 2017/2018 be approved;
- (ii) approval be given to the 2017/2018 budgeted surplus distribution as detailed in Appendix A, page 9, 3.6;
- (iii) revenue budgets for equipment acquisitions £22,000 and books/publications £6,000 to be carried forward into 2018/2019 be approved;
- (iv) the financial information provided in Appendix D and usage information provided in Appendix E, be noted;
- (v) the savings and refunds for National Domestic Rates totalling £126,189 transferred to the Capital Fund, as approved at the JCC meeting held on 15 December 2017, be noted;
- (vi) capital retention costs of £5,135 relating to the car park infrastructure works which are due for payment during 2018/2019, be noted;

(vii) the surplus in excess of the budgeted surplus for 2017/2018 totalling £122,471 transferred to the General Reserve as approved at the JCC meeting held on 15 December 2017, be noted; and

(viii) the revenue expenditure for the increased pension budget, catafalque works and external painting totalling £38,070 previously approved to be financed from general reserves, be noted.

1721 ANY OTHER BUSINESS

None

1722 DATE OF NEXT MEETING

AGREED (unanimously) that the proposed dates and times as listed on the Agenda be confirmed as follows:

Monday, 17 September 2018 at 10.00am	(Newark & Sherwood DC)
Monday, 10 December 2018 at 10.00am	(Ashfield DC)
Monday, 11 February 2019 at 10.00am	(Mansfield DC)
Monday, 20 May 2019 at 10am	(Newark & Sherwood DC)

Meeting closed at 10.42 am.

Chairman

Forward Plan of the Leisure & Environment Committee Decisions from 1 September 2018 to 31 August 2019

This document records some of the items that will be submitted to the Leisure & Environment Committee over the course of the next twelve months.

These committee meetings are open to the press and public.

Agenda papers for the Leisure & Environment Committee meetings are published on the Council's website 5 days before the meeting <http://www.newark-sherwooddc.gov.uk/agendas/>. Any items marked confidential or exempt will not be available for public inspection.

Meeting Date	Subject for Decision and Brief Description	Contact Officer Details
18 September 2018	East Midlands Ambulance Service Presentation	catharine.saxton@newark-sherwooddc.gov
18 September 2018	Mansfield and District Crematorium Joint Committee – Annual Statement Of Accounts	nigel.hill@newark-sherwooddc.gov
18 September 2018	Commercials Project Garden Waste – Update Report	matthew.finch@newark-sherwooddc.gov deborah.johnson@newark-sherwooddc.gov
18 September 2018	Active4Today Performance Report	matthew.finch@newark-sherwooddc.gov deborah.johnson@newark-sherwooddc.gov
23 November 2018	Commercials Project – Update Report on Grounds Maintenance	Jill.baker@newark-sherwooddc.gov.uk
23 November 2018	Commercials Project – Business Case- Garden Waste	matthew.finch@newark-sherwooddc.gov deborah.johnson@newark-sherwooddc.gov
28 November 2018	N&S Health and Wellbeing Delivery Plan	leanne.monger@newark-sherwooddc.gov.uk

13 November 2018	Active4Today Draft Business Plan 2019/20	matthew.finch@newark-sherwooddc.gov deborah.johnson@newark-sherwooddc.gov
13 November 2018	Reviewed Sport and Physical Activity Plan 2014 – 2017 and Sports and Recreation Facilities Plan 2014 – 2021	leanne.monger@newark-sherwooddc.gov.uk / andy.hardy@newark-sherwooddc.gov.uk
22 January 2019	Commercials Project – Options Appraisal - Trade Waste	deborah.johnson@newark-sherwooddc.gov sharon.parkinson@newark-sherwooddc.gov
22 January 2019	Newark and Sherwood Clinical Commissioning Group Presentation	leanne.monger@newark-sherwooddc.gov
22 January 2019	Hawtonville Community Centre Management Progress Report	andy.hardy@newark-sherwooddc.gov
22 January 2019	DFG National Review findings – impact on NSDC	leanne.monger@newark-sherwooddc.gov.uk / alan.batty@newark-sherwood.dc.gov.uk
June 2019	Better Care Fund	leanne.monger@newark-sherwooddc.gov.uk / alan.batty@newark-sherwood.dc.gov.uk