

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Civic Suite, Castle House, Newark and Sherwood District Council.

Monday, 17 September 2018 at 10.00 am

Members:-

Ashfield District Council	Councillor T Hollis Councillor R Sears-Piccavey (Chairman) Councillor H Smith
Mansfield District Council	Executive Mayor K Allsop Councillor M Barton A Tristram
Newark & Sherwood District Council	Councillor Mrs L Hurst Councillor D Payne Councillor Mrs M Dobson

AGENDA

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1.	Apologies for Absence	
2.	Declarations of interest by Members and Officers	
3.	Declarations of intent to record the meeting	
4.	Minutes of the previous meeting	3 - 6
5.	Financial Management Review Report	To Follow
6.	Matters Arising	
7.	Any Other Business	
8.	Date of Next Meeting	

Distribution

Councillors:

Ashfield District Council

Councillor Mrs C. Butler
Councillor T. Brown
Councillor D. Davis

Mansfield District Council

Executive Mayor Kate Allsop
Councillor M. Barton
Councillor A. Tristram

Newark & Sherwood District Council

Councillor D.R. Payne
Councillor Mrs S. Soar
Councillor Mrs L. Hurst

Officers:

Kirsty Cole - Clerk to the Committee (Newark & Sherwood District Council)

Mick Andrews – Treasurer (Mansfield District Council)

Martyn Saxton – Director- Place and Wellbeing (Mansfield District Council)

Wendy Gregson (Mansfield District Council)

Sally Curtis - Director and Registrar (Mansfield and District Crematorium)

Craig Bonar- Director of Resources and Business Transformation (Ashfield District Council)

Justine Wells-Principal Accountant (Ashfield District Council)

Helen Bayne - Democratic Services Assistant (Newark & Sherwood District Council)

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 Councillor Mrs M Dobson and Councillor M Barton
ABSENCE:

1713 APOLOGIES FOR ABSENCE

 APOLOGIES FOR Mansfield District Council Councillor M Barton
 ABSENCE: 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 cremators 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