

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Mansfield District Council Offices.

Monday, 11 February 2019 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 Councillor A Tristram
Newark & Sherwood District Council	Councillor Mrs L Hurst Councillor D Payne Councillor Mrs M Dobson

AGENDA

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Distribution

Councillors:

Ashfield District Council

Councillor T Hollis
Councillor R Sears-Piccavey (Chairman)
Councillor H Smith

Mansfield District Council

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

Newark & Sherwood District Council

Councillor D.R. Payne
Councillor Mrs M. Dobson
Councillor Mrs L. Hurst

Officers:

Eve Allsop –Acting Treasurer (Mansfield District Council)

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

Wendy Gregson – Senior Finance Advisor (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 Council Chamber, Ashfield District Council Offices, Urban Road, Kirkby in Ashfield, NG17 8DA on Monday, 10 December 2018 at 10.00 am.

PRESENT: Councillor R Sears-Piccavey (Chairman)

Councillor Mrs L Hurst, Councillor D Payne, Executive Mayor K Allsop and A Tristram

APOLOGIES FOR ABSENCE: Councillor Mrs M Dobson, Councillor M Barton and Councillor H Smith

172 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

8

The Clerk to the Joint Committee advised that she would present Agenda Item No. 11 which had been circulated following the publication of the Agenda and then withdraw from the meeting whilst the Members considered the item.

172 DECLARATIONS OF INTENT TO RECORD THE MEETING

9

There was no audit or visual recording of the meeting.

173 MINUTES OF THE PREVIOUS MEETING

0

The Joint Committee considered the minutes of the meeting held on 17 September 2018.

AGREED that the Minutes of the meeting held on 17 September 2018 be approved as a correct record and signed by the Chairman.

173 MATTERS ARISING

1

None

173 THE FUTURE IMAGE OF MANSFIELD AND DISTRICT CREMATORIUM

2

The Joint Committee considered the report of the Director & Registrar of the Joint Crematorium Committee in relation to the proposal to modernise the service and to create a new public image. The report set out that the proposal was to look at what the current service provision was with the aim of building on that to meet the needs of the bereaved family, funeral directors, minister, officiants and other users of the service. It was also proposed to look at the fees and charges and whether service provision met local need and encouraged others to use the services provided.

The report also suggested that consideration be given to whether the name of the facility should be changed and whether it should adopt an official image, recommending that this be a forget-me-not as it was considered an appropriate sentiment for the service provided.

The Director & Registrar presented to Members the work undertaken so far on the development of a standalone website for the crematorium together with the suggested official image. She also advised that over the past two weeks she had monitored how the crematorium had been referred to in Orders of Service etc. and of those she had read only two had referred to the crematorium as Mansfield & District.

All Members agreed that for the purposes of branding the facility should be referred to as Mansfield Crematorium. It was further agreed that the staff would wear a lapel pin in the suggested design of a forget-me-not and that this also be used on the website and letterhead paper. The website would also link into local authority's cemetery services and provide information about public health funerals.

It was noted that there would be an open day to launch the new branding of the crematorium with the date being decided at the next meeting of the Joint Committee.

AGREED (unanimously) that:

- (a) re-branding of the crematorium was an essential move to ensure that it was in line with neighbouring competition, promoting a fresher and more polished image;
- (b) a standalone website and social media presence be adopted;
- (c) the 'forget me not' be approved as the adopted design;
- (d) the re-branding include the simplifying of the name by which the crematorium was known to "Mansfield Crematorium";
- (e) approval be given to hold an 'open day' on a date to be agreed at the next meeting to help promote the crematorium; and
- (f) the sum of £2,000 be set aside from existing budgets to promote the new branding.

173 CHANGES TO WORKING HOURS AND SERVICES

3

The Joint Committee considered the report of the Director & Registrar in relation to the proposal to move to extended services and amended practices at the crematorium.

The report set out details of the proposal to move to a longer time slot for each service which would reduce the number of slots available from 108 to 102 services per week. Changes were proposed to the time of day certain types of funerals were held together with the proposal to open later on 2 evenings a week. Paragraph 3.11 of the report set out the current weekend opening hours together with the proposed changes. It was also proposed that no charges be made for cremations of children under 16 years of age.

AGREED (unanimously) that:

- (a) a change to opening hours at weekends to a 4pm finish time be approved with effect from 1 April 2019 together with the two late night finishes with a review after a year to determine whether to expand the service or not;
- (b) changes to the current funeral times on offer be made as described in the report with effect from 1 April 2019 together with the amended charging policy;
- (c) no charges be made for cremations until the deceased reaches 16 years of age at the time of death; and
- (d) the Director & Registrar be given delegated authority to extend or alter opening times as and when necessary in exceptional circumstances or to accommodate particular requests to ensure the best revenue options for the service.

173 FINANCIAL MANAGEMENT REVIEW APRIL-OCTOBER 2018

4

The Joint Committee considered the Financial Management Review report for the period 1 April to 31 October 2018, detailing the income and expenditure incurred to 31 October 2018 and the variances expected at year end. The report also set out the significant variances between the forecasted outturn position and the budget for the following: employee expenses; premises related expenses; supplies and services expenses; depreciation and impairment total forecasted; income total forecasted; and below net cost of service total forecasted. The report also provided a note of liabilities and reserves and current VAT implications.

AGREED (unanimously) that the financial information provided in Appendix 1 and Table 3 be noted.

173 ANNUAL REVIEW OF FEES & CHARGES FOR 2019/2020

5

The Joint Committee considered the report which set out the proposed fees and charges to be introduced from 1 April 2019 to 31 March 2020. Table 1 provided a comparison from other crematoria for previous years with Table 2 setting out the previously recommended increase for the basic cremation from 2019/2020 based on a 5% increase. Table 3 set out alternative percentage increases to the basic adult cremation and the additional forecasted income that the higher percentage increase would generate.

In considering the report Members noted the cost of the medical referee's fee was included in the cost of a cremation and queried whether this could be separated out in order to make it clear to the public how the overall cost was calculated. The Director & Registrar advised that this would cease in the forthcoming years and the role would then be undertaken by a Medical Examiner or the Coroner who would then make the decision on whether to allow the cremation to take place.

AGREED (unanimously) that:

- (a) the proposed cremation fee as shown in Table 2 and to be introduced from 1 April 2019 to 31 March 2020 be approved with the proposed fee for 2019/2020 being £738.50, which is an increase of £34 (5%) on the 2018/2019 cremation fee; and
- (b) the proposed cremation fees as shown in Table 2 for 2020/2021 and 2021/2022 be approved, in principle, with the fees being proposed for 2020/2021 being £774.50 and 2021/2022 being £812.50.

173 REVENUE AND CAPITAL BUDGET 2019/2020- 2021/2022

6

The Joint Committee considered the report which set out the details of the revised revenue and capital budgets for 2019/2020 and 2020/2021 and the proposals for 2021/2023. It was reported that a review of the budgets for 2020/2021 onwards would take place prior to the setting of the revenue budgets in 2019, in order to identify future savings and efficiencies.

AGREED (unanimously) that:

- (a) the proposed revenue and capital budgets for 2019/2020 be approved; and
- (b) the proposed revenue budgets for 2020/2021 and 2021/2022 be approved, in principle.

173 APPOINTMENT OF CLERK TO THE JOINT COMMITTEE

7

The Joint Committee considered the report which sought to make provision for the services of a Clerk to the Committee following the departure of the present post-holder on 31 December 2018.

In considering the report Members noted that when the previous Treasurer had left, honorarium payments to the post-holder had ceased and a Service Level Agreement (SLA) had been entered into. In order to adopt a consistent approach it was agreed that the provision of both committee services and Clerk be undertaken by way of a SLA with the service being initially provided by Newark & Sherwood DC.

AGREED (unanimously) that:

- (a) the Joint Committee notes and endorses the decision of Mansfield District Council to meet the pension strain in respect of Kirsty Cole, the Clerk to the Mansfield and District Crematorium Joint Committee, in the sum of £335.86, having regard to the circumstances of her departure and note that she will be leaving the role on 31 December 2018;
- (b) the services of a Clerk together with the provision of committee services be undertaken by way of a Service Level Agreement with one of the constituent authorities with the service initially being provided by Newark & Sherwood District Council; and

- (c) Newark & Sherwood District Council receive a payment equivalent to the honorarium paid to the previous post-holder for the provision of the services of a Clerk to the Joint Committee and that Newark & Sherwood nominate a suitable officer to undertake the role accordingly.

Following the presentation of the report, the Clerk to the Joint Committee left the meeting during the debate and vote thereon.

173 ANY OTHER BUSINESS

8

The Chairman of the Joint Committee presented to both the Clerk and the Treasurer a basket of fruit by way of a gift to mark their service to the Joint Committee. This would be their last meeting of the Joint Committee and he thanked them both for their service and advice to Members past and present.

173 DATE OF NEXT MEETING

9

The next meeting would be held on Monday, 11 February 2019 at 10am at the offices of Mansfield District Council.

Meeting closed at 11.04 am.

Chairman

**Report of the Acting Treasurer of the Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
11 February 2019**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2018 TO 31 DECEMBER 2018**

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2018/2019 financial year for the Joint Crematorium as at 31 December 2018.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 December 2018 and the variances expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the budget.

Table 1

CREMATORIUM	FULL YEAR			1 April 2018 to 31 December 2018
	Budget	Forecast	Variance	Actuals
Description				
Employee Costs	379,896	367,544	-12,352	277,178
Premises Related Expenses	423,995	366,965	-57,030	255,774
Transport Related Expenditure	300	300	0	114
Supplies and Services	176,423	217,587	41,164	77,185
Support Services	61,435	61,435	0	8,816
Depreciation & Impairment	106,610	98,972	-7,638	98,972
Revenue Gross Expenditure	1,148,659	1,112,803	-35,856	718,039
Rev Gross Income	-1,859,047	-1,778,672	80,375	-1,200,371
Revenue Gross Income	-1,859,047	-1,778,672	80,375	-1,200,371
Net Cost of Service	-710,388	-665,869	44,519	-482,333
Interest Income	-1,860	-4,000	-2,140	0
Depreciation to be Reversed	-106,610	-126,271	-19,661	-126,271
Impairment to be Reversed	0	27,299	27,299	27,299
3% Cremation Fee Increase to Capital Fund	46,550	44,650	-1,900	0
CAMEO Non Abatement Fee from General Reserve	0	-55,000	-55,000	0
2017/2018 Carryforward Budgets from General Reserve	-28,000	-28,000	0	0
Below Net Cost of Service	-89,920	-141,322	-51,402	-98,972
Net (-) Surplus	-800,308	-807,191	-6,883	-581,305
CREMATORIUM CAPITAL	FULL YEAR			1 April 2018 to 31 December 2018
Description	Budget	Forecast	Variance	Actuals
Capital New Land Infrastructure	0	5,315	5,315	0
Capital Gross Expenditure	0	5,315	5,315	0

3.1.1 Employee Expenses total forecasted variance (£12,000)

There are currently two vacancies at the Crematorium, one technician post and one clerical assistant post. These vacant posts are not expected to be filled before the end of this financial year. Officers have been working overtime to cover vacancies and rotas which incur additional overtime, national insurance and superannuation costs.

In September 2018, the Director and Registrar took a report to the Head of Pad Service to change the establishment of the Crematorium. The changes approved were to increase a clerical administration post by 12 hours per week and to delete one of the technician posts and replace this with a gardener/relief technician post, this is an increase in employee costs of £6,915 per annum. Table 1 and Appendix 1 reflect the vacancy savings offset by the additional pro rata costs for the changes to the establishment.

3.1.2 Premises Related Expenses total forecasted variance (£57,000)

Insurance premiums and business rates annual invoice were lower than budget estimates (£4,000). Utility forecasts for electricity and gas have been reduced (£14,000); this is based on current usage and the total expenditure for the previous financial year. The utility forecasts will be monitored to reflect and changes in usage and/or prices from suppliers.

Sewage/Water Rates is showing actuals of £41,429, however this is due to billing error by the supplier and the supplier has issued a credit note for (£24,000) to rectify their error. A request has been submitted by the Registrar and Director to the supplier for these funds to be repaid to the JCC before the end of the financial year.

The forecast spend on Repairs and Maintenance Fixed Plant Cremators has been reduced by (£37,600), this is based on the cost of works undertaken this year and expected works this financial year. The forecast of cleaning materials and EPA testing have been reduced by (£1,300)

Budget realignments were processed in October 2018 to meet operational priorities. £10,000 of budget has been moved from Repairs and Maintenance Fixed Plant Cremators to Repairs and Maintenance Buildings for electrical works. £10,000 has been moved from Books/Publications to Grounds Maintenance for works to erect a boundary fence around the additional land purchased last year. £3,000 has been moved from Printing to Advertising for re-branding and promotional/advertising..

3.1.3 Supplies and Services Expenses total forecasted variance £41,000

Due to the problems with the abatement equipment, the 50% target for abated cremations is not expected to be met this financial year. The Mansfield & District Crematorium will have to purchase tradable mercury abated cremations (tmac's) from the CAMEO scheme to meet the 50% target. The current forecast for 2018/2019 is £55,000, in Sept 2018 the JCC approved for this spend to be financed from General Reserves.

Other forecast budget reductions totalling (£14,000) have been identified, the main savings being no additional external audit fees, no conference expenses this year, reduced bookings for the organist, lower software licence increases and reduction in medical fee costs based on forecasted lower number of cremations in year, offset by an adhoc fee to the District Valuation Service for a revaluation report.

As detailed in 3.1.2 above, budgets have been realigned between Books/Publications and Grounds Maintenance and between Printing and Advertising.

3.1.4 Depreciation and Impairment total forecasted variance (£8,000)

As reported to the JCC in December 2018, this variance relates to the revaluation of the crematorium assets undertaken this financial year.

3.1.5 Income total forecasted variance £80,000

When comparing the number of cremations between April and December 2018 to the previous year, there is currently a reduction in throughput of 144 cremations, as shown in table 2. The total number of cremations for 2017/2018 was 2,514 and the current years budgets are based on 2,450

cremations. Based on the current reduction of 144 the forecast for the number of cremations expected during 2018/2019 has been reduced by 100 from 2,450 to 2,350. This reduction impacts directly on the cremation fee income reducing the forecasted income by £68,600. Medical fee income and expenditure will both reduce by £1,850 to reflect the throughput reduction.

The income from the organist is forecast to reduce by £10,000.

3.1.6 Below Net Cost of Service total forecasted variance (£50,000)

Interest income has been increased by (£2,000) due to the £750,000 capital spend being deferred to 2019/2020. (£55,000) will be moved from the general usable reserve to finance the forecasted non abatement fees from CAMEO.

Accounting adjustments for depreciation and impairment totalling £8,000 reverse the impact on the income and expenditure statement and move these transactions to the balance sheet.

At the December 2017 JCC meeting it was agreed to increase the cremation fees by 5% plus an additional 3% in 2018/2019, with the income from the additional 3% fee increase to be transferred to the Capital Fund Reserve at the financial year end. Due to the reduction in the forecasted number of cremations from 2,450 to 2,350 the 3% fee income transfer to the capital fund will reduce by (£1,900).

3.1.7 The number of cremations carried out between 1 April 2018 and 31 December 2018 1,630, a decrease of 144 (8.1%) compared to 1,774 over the same period in 2017/2018. Table 2 below compares the April to December number of cremations for the last 4 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2018-Dec 2018	598	618	97	317	1630
April 2017-Dec 2017	620	706	124	324	1774
April 2016-Dec 2016	593	688	181	438	1900
April 2015-Dec 2015	611	597	159	438	1805

Appendix 2 shows the number of cremations and the percentage of the split between Ashfield District Council, Mansfield District Council, Newark and Sherwood District Council and Outside of the Joint Committee area. A graph showing these proportions is attached in appendix 3.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 December 2018.

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 December 2018		
31 March 2018		31 December 2018
£		£
1,993,480	Property, Plant & Equipment	2,277,048
1,993,480	Long Term Assets	2,277,048
243,519	Short Term Debtors	233,662
1,607,129	Cash and Cash Equivalents	1,384,619
1,850,648	Current Assets	1,618,281
-813,671	Short Term Creditors	0
-12,288	Provisions	-12,288
-825,959	Current Liabilities	-12,288
-1,223,000	Net Pension Liability	-1,223,000
-1,223,000	Long Term Liabilities	-1,223,000
1,795,169	Net Assets	2,660,041
	Financed by:	
764,707	Capital Fund	764,707
0	Surplus/(deficit) in year	581,305
299,901	General Reserve	299,901
1,064,608	Usable Reserves	1,645,913
97,413	Revaluation Reserve	248,177
1,896,067	Capital Adjustment Accounts	2,028,871
-1,262,919	Pension Reserve	-1,262,919
£730,561	Unusable Reserves	1,014,129
1,795,169	Total Reserves	2,660,041

3.2.1 Long Term Assets – The long term assets for 2018/2019 reflect the asset valuation report. This reflects the new valuation of £2,403,319 less the annual depreciation of £126,271.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 31 December 2018 was £233,662.

Ageing Summary:

Month invoice raised:	Amount Due £
○ December (Current month)	110,097
○ November (1 month overdue)	95,487
○ October (2 months overdue)	11,783
○ September and earlier (3 months plus)	16,295
○ TOTAL	233,662

These debtor invoices relate to monies due from funeral directors. Between the 1 January 2019 and 25 January 2019, £166,991 of the above short term debtors have been repaid resulting in an outstanding balance of £66,671.

Cash and Cash Equivalents – The main changes relate to the payment of the 2017/2018 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 December 2018 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 December 2018. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2018/2019 accounts that have not yet been paid and the net surplus due to the 3 authorities.

Provisions – At the financial year end the value required for this provision will be recalculated based on the age of outstanding debtor invoices.

3.2.4 Long Term Liabilities

Net Pension Liability – This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.2.5 Usable Reserves

Capital Fund – The capital budget for 2018/2019 was set at £750,000 for replacement cremator abatement equipment. It has been agreed by the

constituent authorities to defer these works to 2019/2020. There is a final retention payment due this financial year for the works undertaken on the car park infrastructure undertaken during 2017/2018 to be financed from the capital fund of £5,135.

The forecast capital fund usable reserve balance at 31 March 2019 is £804,222 as detailed in table 4 below.

Table 4

Capital Fund Balance Brought Forward 1 April 2018		£764,707
Add estimated income from 3% cremation fee increase based on 2,400 cremations		£44,650
Less estimated expenditure Sept 2018-March 2019 for the retention due on the car park infrastructure works		-£5,135
Capital Fund Forecasted Balance as at 31 March 2019		£804,222

General Reserve – At the end of 2017/2018 budget carry-forwards were approved totalling £28,000. The carry-forward budgets were included in the general reserve increasing the closing balance of this reserve to £299,901 at the end of the last financial year. These carry-forward budgets are now included in the 2018/2019 budgets.

As identified in 3.1.3, fees are expected to be incurred during 2018/2019 from CAMEO for the purchase of tmac's, the costs are forecast at £55,000 to be financed from the general reserve.

The forecasted balance of the general reserve at the end of this financial year is £216,901, as detailed in table 5 below.

Table 5

General Reserve Balance Brought Forward 1 April 2018		£299,901
<u>Less Estimated Expenditure Sept 2018 to March 2019</u>		
CAMEO Non Abatement Fees	-£55,000	
Equipment budget for video streaming	-£22,000	
Printing budget	-£6,000	-£83,000
General Reserve Forecasted Balance as at 31 March 2019		£216,901

3.2.6 Unusable Reserves

Revaluation reserve – This reserve contains the gains arising from increases in the valuation of the crematorium buildings and cremators less accounting

adjustments for historic cost differences. The balance sheet changes in this reserve reflect the recent revaluation transactions.

Capital Adjustment Account – This reserve includes the depreciation and impairment charges for the crematorium. Following the revaluation accumulative depreciation is written out, impairment adjustments processed as required to reflect the new valuation and the new level of depreciation is charged to the reserve.

Pension Reserve - This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.3 The position at 31 December 2018 is a surplus of £581,306, see appendix 1.

The year-end forecast position to 31 March 2019 is a surplus of £807,191, compared to the budgeted surplus of £800,308, which is an increase of £6,883.

3.3.1 As approved at the December 2017 JCC meeting, the surplus distribution will not exceed the budgeted surplus of £800,308 and that any additional surplus will be transferred to the General Reserve for future planned preventative works.

3.3.2 Table 6 below shows the forecast surplus payments to each authority based on the current forecast surplus and the usage to date by area.

Table 6

District	April 2018- December 2018 No. of Cremations	April 2018 - December 2018 Usage Percentage	Forecast Surplus £800,308 split
Ashfield	598	45.54%	£ 364,497
Mansfield	618	47.07%	£ 376,687
Newark & Sherwood	97	7.39%	£ 59,124
TOTAL	1,313	100.00%	£ 800,308

3.4 VAT Implications

The section 151 officers from the constituent authorities have agreed that the expenditure incurred on the Capital Abatement works in 2019/2020 should be allocated across each authority on the annual throughput basis. This approach will require each authority to include this in their Partial Exemption assessment for the purposes of VAT. Mansfield District Council's tax consultants advised that written consent should be obtained from HM Revenue and Customs (HMRC) as this is a change to the current practice. A request has been submitted to HMRC in November 2018; further information has been requested by HMRC and this was supplied during January 2019.

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and influences which cannot be accurately forecast	Medium	The budgetary management system is in place whereby finance and budget officers meet to discuss issues surrounding the budgets.

5. ALIGNMENT TO COMMITTEES PRIORITIES

This report is directly aligned to ensuring effective management of the Crematorium.

6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 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).
The audit is carried out in accordance with the Accounts and Audit Regulations 2015.
- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: No impact.
- (e) Crime and Disorder: No impact.
- (f) Budget / Resources: This report is to note the out-turn position on the Joint Crematorium Account and the balances on the Reserve funds.

7. CONSULTATION

The proposals have been provided by the Director and Registrar of the Mansfield & District Crematorium.

8. BACKGROUND PAPERS

None.

Report Author - Wendy Gregson
Designation - Senior Finance Advisor
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				Appendix 1
REVENUE CREMATORIUM	Full Year			1 April 2018 to 31 December 2018
Description	Budget	Forecast	Variance	Expenditure
	£	£	£	£
Salaries Basic Pay	275,549	254,500	-21,049	189,310
Salaries Overtime	18,000	21,537	3,537	15,026
Salaries National Insurance	20,859	21,250	391	16,130
Salaries Superannuation	46,017	47,650	1,633	36,144
Salaries Vacancy Savings	-5,136	0	5,136	0
Superann Additional Allowances	1,147	1,147	0	89
Pension Deficit Lump Sum	19,960	19,960	0	19,960
Occupational Health Services	500	500	0	0
Training Expenses Staff	3,000	1,000	-2,000	519
Employee Related Expenditure	379,896	367,544	-12,352	277,178
Repair/Maintenance Buildings	32,667	32,667	0	15,967
Grounds Maintenance General	30,440	30,440	0	15,016
EPA Testing	1,500	1,161	-339	1,161
Repair/Maintenance Fixed Plant Cremators	127,600	90,000	-37,600	30,610
Electricity	45,000	43,000	-2,000	23,835
Gas	55,000	43,000	-12,000	22,471
Rent of Premises	159	159	0	159
Business Rates	90,629	87,902	-2,727	87,902
Sewage/Water Rates	20,000	20,000	0	41,429
Insurance	16,000	14,636	-1,364	14,636
Cleaning Materials	5,000	4,000	-1,000	2,588
Premises Related Expenditure	423,995	366,965	-57,030	255,774
Car Allowances	300	300	0	114
Transport Related Expenditure	300	300	0	114
Equipment Acquisitions	22,000	22,000	0	0
Furniture Acquisitions	4,000	4,000	0	883
Hire Vending Machines	600	600	0	308
Light Plant and Tools	5,000	5,000	0	2,017
Bio Boxes	4,000	4,000	0	2,682
Office Machinery Repair/Maintenance	0	64	64	64
Office Machinery Replacement	1,000	936	-64	0
Uniforms	3,500	3,500	0	1,343
Books & Publications	2,000	2,000	0	0
Printing	6,000	6,000	0	1,062
Stationery	6,000	6,000	0	3,033
Advertising Other	4,650	4,650	0	2,303
Fees and Allowances	0	500	500	500
Waste Collection Skips	1,500	1,500	0	0
Medical Referee Fees	45,325	43,475	-1,850	30,248
Payments to Local Authorities	4,000	4,000	0	417
External Audit Fees	2,000	-2,000	-4,000	-2,000
Software Licences	9,180	8,240	-940	8,240
Mobile Phones	100	0	-100	0
Postages	4,500	4,500	0	2,278
Telephones	6,800	6,500	-300	2,795
Conference Expenses	1,000	0	-1,000	0
Subscriptions	2,346	2,200	-146	1,202
Book of Remembrance Inscriptions	8,922	8,922	0	6,229
Other Expenses General	500	500	0	225
Memorial Plaques	11,500	11,500	0	3,854
Organist Fees	20,000	14,000	-6,000	9,502
CAMEO Non Abatement Fees	0	55,000	55,000	0
Supplies & Services Expenditure	176,423	217,587	41,164	77,185

				Appendix 1
REVENUE CREMATORIUM	Full Year			1 April 2018 to 31 December 2018
Description	Budget	Forecast	Variance	Expenditure
	£	£	£	£
Head of Service	6,636	6,636	0	0
Human Resources	7,737	7,737	0	0
Payroll	2,413	2,413	0	1,150
Accountancy	7,219	7,219	0	0
BSU Creditors	3,683	3,683	0	0
Customer Support Unit Telephony	688	688	0	0
Customer Support Unit Reception	30	30	0	0
Debtors	2,312	2,312	0	0
Internal Audit	3,016	3,016	0	0
Postal Services	4	4	0	0
IT GIS	1,610	1,610	0	0
IT Network	11,398	11,398	0	0
Design Services	5,422	5,422	0	293
Waste & Litter Collection	6,987	6,987	0	7,185
Environmental Health	450	450	0	0
Risk Management	780	780	0	0
Telephone Recharges	1,050	1,050	0	188
Support Services	61,435	61,435	0	8,816
Depreciation	106,610	126,271	19,661	126,271
Impairment	0	-27,299	-27,299	-27,299
Depreciation and Impairment	106,610	98,972	-7,638	98,972
Revenue Gross Expenditure	1,148,659	1,112,803	-35,856	718,039
Book of Remembrance Inscriptions	-24,970	-24,970	0	-17,312
Crematorium Containers	-200	-275	-75	-275
Crematorium Memorials	-45,631	-45,631	0	-32,387
Organist	-32,000	-22,000	10,000	-15,631
Cremation Fees	-1,680,700	-1,612,100	68,600	-1,104,420
Medical Fees	-45,325	-43,475	1,850	-30,346
Recharges to Cemeteries	-30,221	-30,221	0	0
Revenue Gross Income	-1,859,047	-1,778,672	80,375	-1,200,371
Net Cost of Service	-710,388	-665,869	44,519	-482,333
Interest Income	-1,860	-4,000	-2,140	0
Depreciation to be Reversed	-106,610	-126,271	-19,661	-126,271
Impairment to be Reversed	0	27,299	27,299	27,299
3% Cremation Fee Increase Income to Capital Fund	46,550	44,650	-1,900	0
CAMEO Non Abatement Fees from General Reserve	0	-55,000	-55,000	0
2017/2018 Carryforward Budget from General Reserve	-28,000	-28,000	0	0
Below Net Cost of Service Sub Total	-89,920	-141,322	-51,402	-98,972
Net Surplus	-800,308	-807,191	-6,883	-581,305
CAPITAL CREMATORIUM	Full Year			1 April 2018 to 31 December 2018
Description	Budget	Forecast	Variance	Expenditure
	£	£	£	£
New Land Infrastructure	0	5,135	5,135	0
Grand Total	0	5,135	5,135	0

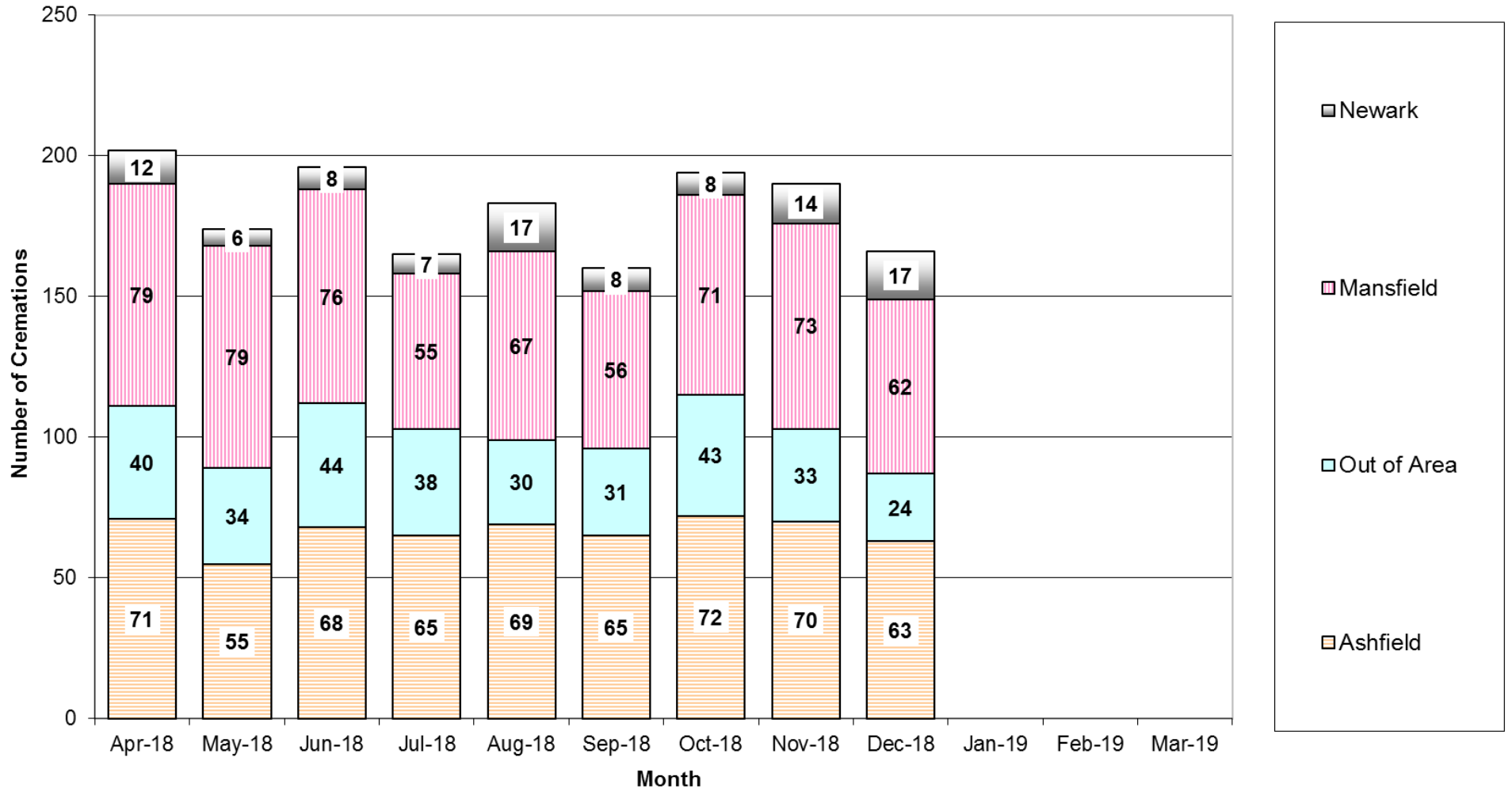
Appendix 2

Number of Cremations by Area - 2018/2019

Month	Ashfield	%	Mansfield	%	Newark	%	Out of Area	%	TOTAL
Apr-18	71	35%	79	39%	12	6%	40	20%	202
May-18	55	32%	79	45%	6	3%	34	20%	174
Jun-18	68	35%	76	39%	8	4%	44	22%	196
Jul-18	65	39%	55	33%	7	4%	38	23%	165
Aug-18	69	38%	67	37%	17	9%	30	16%	183
Sep-18	65	41%	56	35%	8	5%	31	19%	160
Oct-18	72	37%	71	37%	8	4%	43	22%	194
Nov-18	70	37%	73	38%	14	7%	33	17%	190
Dec-18	63	38%	62	37%	17	10%	24	14%	166
Jan-19									
Feb-19									
Mar-19									
	598	37%	618	38%	97	6%	317	19%	1630

Appendix 3

Mansfield & District Crematorium - Cremations 2018/2019



MEETING OF ; MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE
AGENDA ITEM NO

TITLE : WEBCASTING/DIGITAL IMAGERY

1.0 Summary

- 1.1. This report is to address the fees and charges for applying for the provision of providing webcasting and the ability to have digital imagery within the Thoresby Chapel.

2.0 Recommendations

- 2.1 That approval be given to the fees as discussed.
- 2.2 That the usage will be monitored.
- 2.3 That the fees become applicable following a one month period of testing.

3.0 Background Information

- 3.1 Money has been carried forward from the previous financial year to fund webcasting of funerals. This will give families the opportunity of personalising their loved ones service with digital imagery as well as being able to view the service on line, over a secure network, for those who cannot get to the funeral service.
- 3.2 There has been a growing number of requests for services to be able to be viewed by family and friends living abroad and also to personalise funerals with video tributes, something which currently is not available at Mansfield but is available elsewhere.
- 3.3 Families would have the ability of forwarding images to the service provider that they would then set to music if required so that they can be played at the funeral.
- 3.4 Additional benefits of the service would be that the production would be professionally produced and families would be able to have a physical copy of the photo tribute provided to them following the service on either DVD/Blu-Ray or USB.
- 3.5 **Proposed fees**

Description	Proposed fee
Webcast service – live A live webcast viewed via a secure easy to use website plus access to a recording of the webcast to watch again for a further 28 days	£60
Physical copy of Webcast (DVD/Blu-Ray/USB) A recording presented in a customised case	£50
Visual Tribute – single photo Shown throughout the service	£5

Visual Tribute – simple slide show (up to 25 photos) Played on a loop or as a one off during the service	£40
Visual Tribute – Professional Photo Tribute A professional photo tribute of up to 25 photos set to music played as a one off during the service	£70
Visual Tribute – family supplied video checking Checking and preparation of a video supplied by the family or a third party played once during the service	£20
Visual Tribute – physical copy of Pro Photo Tribute A recording presented in a customised case	£25
Additional physical copies	£25
Additional photos – for each extra set of 25 photos	£25
For adding a video to the Pro Photo Tribute, any revisions, or any major departure away from the standard	£25

4. Risk assessment of recommendations

Risk type	Risk assessment	Risk Level	Risk detail
Operational Risk	That the system might not work at some point	Low	Mitigated by new internet provision and equipment.
Financial Risk	The amendment will increase options available to families and revenue	Low	Service costs would be met however the impact on the number of people who would take advantage of the service is not known
Legislative Risk	Breach in access on line	Low	All access on-line for streaming is hosted by a third party and is on a secure network, password protected.

5. **ALIGNMENT TO COMMITTEES PRIORITIES**

This report is directly aligned to ensuring effective management of the Crematorium.

6. **IMPLICATIONS RELATING TO RELEVANT LEGISLATION**

- (a) Human Rights: No impact
- (b) Equality and Diversity: No impact.
- (c) Climate change and environmental sustainability: No impact.
- (d) Crime and Disorder: No impact.

- (e) Budget / Resources: This report is to note additional income streams to the Joint Committee and budgets have already been allocated in the current financial year to fund the installation.

6. Consultation

The proposals have been provided by the Director and Registrar of the Mansfield & District Crematorium. Discussions have taken place with the Treasurer to the Joint Committee.

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