

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Ashfield District Council Offices.

Monday, 16 September 2019 at 10.00 am

Members:-

Ashfield District Council	Councillor Barsby (Committee Member) Councillor T Hollis (Committee Member) Councillor H Smith (Committee Member)
Mansfield District Council	A Abrahams (Vice-Chairman) Councillor A Burgin (Committee Member) Councillor Richardson (Committee Member)
Newark & Sherwood District Council	Councillor Mrs L Hurst (Chairman) Councillor T Smith (Committee Member) Councillor Mrs G Dawn (Committee Member)

AGENDA

Item		Page No.
1.	Apologies for Absence	
2.	Declarations of interest by Members and Officers	
3.	Declarations of intent to record the meeting	
4.	Minutes of the Meeting held on 28 May 2019	3 - 5
5.	Matters Arising	
6.	Appointment of Treasurer to the Mansfield & District Crematorium Joint Committee	6 - 8
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8.	Recycling of Metals	26 - 30
9.	Abatement Equipment	31 - 34

10. Launch of New Website

Verbal
Report

The following link will take you to the new website:
<http://www.mansfieldcrematorium.co.uk/>

11. Any Other Business

12. Date of Next Meeting

Monday, 9 December 2019 (at Mansfield District Council)
Monday, 24 February 2020 (at Newark & Sherwood District Council)
Monday, 18 May 2020 (at Ashfield District Council)

Distribution

Councillors:

Ashfield District Council

Councillor K. Barsby
Councillor T. Hollis
Councillor Mrs H Smith

Mansfield District Council

Executive Mayor A Abrahams
Councillor A. Burgin
Councillor S. Richardson

Newark & Sherwood District Council

Councillor Mrs G Dawn
Councillor Mrs L Hurst
Councillor T. Smith

Officers:

Eve Allsop –Acting Treasurer (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)

Agenda Item 4

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Civic Suite, Castle House, Newark and Sherwood DC Offices on Tuesday, 28 May 2019 at 10.00 am.

PRESENT:

Councillor T Hollis, Councillor A Burgin, Councillor Richardson,
Councillor Mrs L Hurst and Councillor T Smith

APOLOGIES FOR ABSENCE: Councillor H Smith (Committee Member), Councillor Barsby (Committee Member), Abrahams (Committee Member) and Gill Dawn (Committee Member)

174 APPOINTMENT OF CHAIRMAN

8

AGREED (unanimously) that Councillor Mrs L. Hurst of Newark and Sherwood District Council be appointed as the Chairman of the Committee for the year 2019/2020.

174 APPOINTMENT OF VICE CHAIRMAN

9

AGREED (unanimously) that Mayor A. Abrahams of Mansfield District Council be appointed as the Vice-Chairman of the Committee for the year 2019/2020.

175 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

0

Councillor A. Burgin declared a personal interest in relation to item 7- the Annual Statement of Accounts, as he was employed by Ashfield District Council.

175 MINUTES OF THE PREVIOUS MEETING

1

The minutes of the meeting held on 11 February 2019 were approved as a correct record and signed by the Chairman.

The meeting was adjourned at 10:09am to allow the presentation of donations to Beaumond House and the John Eastwood Hospice. The Director and Registrar of the Crematorium explained that the monies were raised from the sale of metals recovered after a cremation. Permission from the families was sought, and she explained that many families were pleased that the monies were donated to worthy causes within the District. Beaumond House Hospice, Newark received a cheque for £7000 and the John Eastwood Hospice, Ashfield received a cheque for £5000.

The meeting then resumed formal session, 10:20am.

175 ANNUAL STATEMENT OF ACCOUNTS

2

The Committee received the Annual Statement of Accounts 2018/19, which included the annual report and summary of financial performance, Statement of Accounting

Policies, the core financial statements and the Annual Governance Statement. The Committee was required to approve the Statement of Accounts before the end of May, and noted that the audit had not highlighted any internal control issues.

The Committee considered the financial performance for the year, including variances between the budgeted and actual income and expenditure, noting the reduction in income to £172, 021, due to 215 fewer cremations taking place against the estimated number. Other variances included employee costs, premises costs, supplies and services and support services. The surplus distribution total was £800,308 and was divided between the authorities based on the number of cremations per authority area. Mansfield District Council received £378,786, Ashfield District Council received £364,220 and Newark and Sherwood District Council received £57,302.

In considering the 'usable' and 'unusable' reserves Members discussed the allocation of resources on cremation equipment and repairs, and the possibility of increasing the amount of advertising to increase usage of the facility, particularly in light of newer private crematorium in the local area. The Director and Registrar explained that resource was needed to ensure the Crematorium remained competitive in providing the same facilities and latest technologies that were available in the newer crematorium, however, she felt that some funeral directors who had initially moved away were now returning to the Mansfield and District Crematorium, which was in part due to offering longer service times and competitive prices. It was also important to maintain a rolling programme of repairs and improvements to ensure the life of the cremators and legal compliance with the mercury abatement equipment.

The Committee requested benchmarking information on the number of cremations and how this compared to the number of registered deaths.

AGREED

- (i) The Statement of Accounts as presented in Appendix A for the financial year 2018/2019 is approved.
- (ii) The 2018/2019 budgeted surplus distribution as detailed in Appendix A, page 8, 3.6, is approved.
- (iii) That revenue budgets for equipment acquisitions £22,000, grounds maintenance £4,000 and books/publications £2,000 currently held in general reserves, to be carried forward into 2019/2020 is approved.
- (iv) The financial information provided in Appendix D and usage information provided in Appendix E, is for noting only.
- (v) That the cremation fee income in excess of the budgeted surplus for 2018/2019 totalling £35,991 is transferred to the Capital Fund, as approved at the JCC meeting held on 15 December 2017, is for noting only.
- (vi) The revenue expenditure for the CAMEO non-abatement fees for £51,535 previously approved to be financed from general reserves; is for noting only.
- (vii) The accounting for VAT as detailed in 3.7, is for noting and that the constitution of the JCC is to be amended to reflect this change.

The Director and Registrar explained that the new standalone website was nearly ready to go live. It was anticipated it would be live by the end of June.

175 DATE OF NEXT MEETING

4

Meeting dates- All Monday, 10am

16 September 2019- Ashfield DC offices

9 December 2019- Mansfield DC offices

24 February 2020- Newark and Sherwood DC offices

18 May 2020- Ashfield DC offices

Meeting closed at 10.53 am.

Chairman

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

16 September 2019

Report of the Chief Executive Mansfield District Council

Appointment of Treasurer to the Mansfield and District Crematorium Joint Committee

1. SUMMARY

- 1.1 To make provision for the services of a Treasurer to the Joint Committee following the retirement of Mick Andrews from Mansfield District Council.

2. RECOMMENDATIONS

Recommendation to the Committee

- 2.2 That the services of a Treasurer 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 Mansfield District Council.
- 2.3 That Committee approve the Head of Finance (Section 151 Officer) at Mansfield District Council as the Treasurer.

3. BACKGROUND

- 3.1 Mick Andrews was appointed as Treasurer to the Crematorium Joint Committee following the departure of previous Treasurer in 2007.
- 3.2 The Joint Committee's constitution (which has subsequently been subject to further amendments) provides that the Treasurer must be employed by one of the constituent authorities and the officeholder "shall cease to hold office on terminating such employment".
- 3.3 As a consequence of the retirement decision and termination of the employment of the officeholder in his substantive role, his role as Treasurer ceased in accordance with the provisions of the Joint Management Agreement.
- 3.4 Mansfield District Council currently provide financial services to the Joint Committee under a Service Level Agreement and would continue to do so

with the Head of Finance (Section 151 Officer). The change in personnel as the Treasurer does not change any existing arrangements around the agreement.

4. OPTIONS AVAILABLE

- 4.1 To accept the recommendations set out in the report.
- 4.2 That the nominated Officer is not approved.

5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Operational	Requirement to monitor budgets and report to committee which the post of Treasurer undertakes	High	Not adhering to current agreement. Risk to the financial monitoring without a treasurer in place

7. IMPLICATIONS

- (a) Relevant Legislation
No implications
- (b) Human Rights
No implications.
- (c) Equality and Diversity
- (d) Climate change and environmental sustainability
No implications.
- (e) Crime and Disorder

No implications.
- (f) Budget/Resource
No additional budget required

8. COMMENTS OF STATUTORY OFFICERS

- (a) Head of Paid Service.
Decision maker.
- (b) Monitoring Officer
No specific comments.

(c) Section 151 Officer

9. CONSULTATION

10. BACKGROUND PAPERS :None

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Mansfield and District Joint Crematorium Committee
16 September 2019
Report of Treasurer of Joint Crematorium Committee

FINANCIAL MANAGEMENT REVIEW
1 APRIL 2019 TO 31 JULY 2019

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2019/2020 financial year for the Mansfield Crematorium as at 31 July 2019.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
ii) The capital budget increase of £835 identified in 3.2.5 is approved.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 July 2019 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 2019 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Original Budget	Actuals
Employee Costs	408,492	405,215	405,215	-3,277	138,323
Premises Related Expenses	405,776	405,776	373,015	-32,761	135,588
Transport Related Expenditure	306	306	306	0	0
Supplies and Services	169,501	200,778	224,337	54,836	36,873
Support Services	60,100	60,100	60,100	0	7,349
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,189,244	18,798	318,133
Rev Gross Income	-1,906,139	-1,906,139	-1,788,364	117,775	-534,265
Interest Income	-7,688	-7,688	-7,688	0	0
Revenue Gross Income	-1,913,827	-1,913,827	-1,796,052	117,775	-534,265
Net Cost of Service	-743,381	-715,381	-606,808	136,573	-216,132
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2017/2018 Carryforward Budgets from General Reserve	0	-28,000	-28,000	-28,000	0
Below Net Cost of Service	-126,271	-154,271	-154,271	-28,000	0
Net (-) Surplus	-869,652	-869,652	-761,079	108,573	-216,132

CREMATORIUM CAPITAL	FULL YEAR				1 April 2019 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - New Land Purchase	0	0	835	835	835
Capital - Replacement of Abatement Equipment	750,000	750,000	750,000	0	0
Capital Gross Expenditure	750,000	750,000	750,835	835	835

3.1.1 Employee Expenses total forecasted variance (£3,000)

As approved at the Dec 2018 JCC meeting, the manpower budget for the retired Clerk to the JCC is to be used to pay for legal advice provided by Newark and Sherwood District Council's legal team at JCC meetings and as required. The 2019/2020 budget totalling £3,277 has been realigned to Payments to Local Authorities within Supplies and Services and will be paid annually, see appendix 2 for budget realignment details.

The Director and Registrar of the crematorium is undertaking a staff re-structure to meet the demands of the service. There are currently 3 vacant posts; a gardener/relief technician post, a clerical assistant post and the supervisor/assistant registrar post. Officers have been working additional overtime to cover vacant positions. Once the restructure is approved, all employee expense budgets will be re-forecast and realigned.

3.1.2 Premises Related Expenses total forecasted variance (£33,000)

The insurance premium has increased for 2019/2020 by £3,461 due to the revaluation of the Books of Remembrance. In early 2019 the Water Rates costs were queried with Water-plus who identified that the Crematorium was being overcharged. A credit was issued in the last financial year; however this year's budget reflects the higher charges incurred during 2018/2019. In 2019/2020 budget totalling £3,461 has been realigned to Insurance from Water Rates, see appendix 2 for budget realignment details.

Further savings of (£2,939) have been forecast for Water Rates to reflect the current level of charges.

The annual invoice for Business Rates is £178 higher than the budget estimate.

(£30,000) of the Repair/Maintenance Fixed Plant Cremators will be realigned this month to CAMEO Non Abatement Fees within Supplies and Services, due to limited maintenance works being undertaken on the abatement equipment due to the replacement capital programme works.

3.1.3 Supplies and Services Expenses total forecasted variance £55,000

Due to the problems with the abatement equipment and the capital works to be undertaken in year, the 50% target for abated cremations is not expected to be met this financial year. As a result of this target not being met during 2019/2020, the Mansfield & District Crematorium will have to purchase tradable mercury abated cremations (tmac's) from the CAMEO scheme to meet the 50% target. The shortfall in 2018/2019 resulted in 937 tmac's required from the CAMEO scheme which cost £51,535. The current budget forecast for 2019/2020 is £50,000, There is currently a budget of £20,000 for the CAMEO fees; a further budget of £30,000 will be realigned this month from Repair/Maintenance Fixed Plant Cremators in Premises Related Expenses to CAMEO Non Abatement Fees. The number of abated cremations will be closely monitored during the calendar year and the forecast will be adjusted if required.

A budget of £28,000 has been carried forward from 2018/2019 for video streaming and equipment; the funds for this spend are held within General Usable Reserves.

The budget realignment processed in July revised budgets for the following expenditure budgets (appendix 2):-

- Payments to Local Authorities £3,277 to incorporate the Legal Advice provided by Newark & Sherwood District Council
- Systems Software £519 for annual maintenance of the Chip & Pin system
- Telephones £2,315 for improved data lines/WIFI for video streaming service
- Organist Fees (£2,834) reduction as budget too high for current demand.

A further saving of (£3,666) has been forecast on the Organist Fees budget. Medical Referee Fees has a forecasted budget saving of (£2,775) due to the estimated number of cremations in the year being forecast from 2,400 to 2,250.

3.1.4 Income total forecasted variance £118,000.

The income for the use of the organist at funerals has been forecast as £7,000 lower than budget due to reduced demand for this service.

The income for the recharge of Medical Fees has reduced by £2,775 due to the estimated number of cremations being forecast from 2,400 to 2,250.

The original Cremation Fee budget was based on 2,400 cremations being carried out during 2019/2020. However, the current number of cremations carried out this year is very similar to the number carried out last year; with the total throughput for 2018/2019 being 2,235. The income forecast has been based on 2,250 cremations being undertaken this financial year, resulting in a potential £108,000 income reduction.

3.1.5 Below Net Cost of Service total forecasted variance (£28,000)

A budget of £28,000 has been carried forward from 2018/2019 for video streaming and equipment; the funds for this spend are held within General Usable Reserves and will be shown as a below net cost of service transaction.

3.1.6 The number of cremations carried out between 1 April 2019 and 31 July 2019 is 729, a decrease of 8 (1.1%) compared to 737 over the same period in 2018/2019. Table 2 below compares the April to July number of cremations for the last 5 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2019-July 2019	266	290	45	128	729
April 2018-July 2018	259	289	33	156	737
April 2017-July 2017	274	328	55	155	812
April 2016-July 2016	267	315	92	187	861
April 2015-July 2015	288	275	75	216	854

Appendix 3 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 between April and July. A graph showing these proportions is attached in appendix 4.

Appendix 5 shows the last 5 year annual cremation throughput totals per area. The current reduction in throughput from 2,400 to 2,250 is mainly due to the reduction in monthly cremations from November 2018 to date. However, the throughput figures will be reviewed on a monthly basis and any changes will be reflected in the budgetary forecasts.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 July 2019.

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 July 2019		
31 March 2019		31 July 2019
£		£
2,277,048	Property, Plant & Equipment	2,277,048
2,277,048	Long Term Assets	2,277,048
229,234	Short Term Debtors	205,685
-16,998	Provisions	-16,998
1,691,339	Cash and Cash Equivalents	1,055,715
1,903,575	Current Assets	1,244,402
-874,470	Short Term Creditors	0
-874,470	Current Liabilities	0
-1,225,001	Net Pension Liability	-1,225,001
-1,225,001	Long Term Liabilities	-1,225,001
2,081,152	Net Assets	2,296,449
	Financed by:	
800,698	Capital Fund	799,863
0	Surplus/(deficit) in year	216,132
248,366	General Reserve	248,366
1,049,064	Usable Reserves	1,264,361
461,397	Revaluation Reserve	461,397
1,815,651	Capital Adjustment Accounts	1,815,651
-1,244,960	Pension Reserve	-1,244,960
£1,032,088	Unusable Reserves	1,032,088
2,081,152	Total Reserves	2,296,449

3.2.1 Long Term Assets – There is currently no movement in the long term assets. Transactions for depreciation and any changes in the re-valuation of the crematorium assets, which is to be undertaken during this financial year, will be calculated before the financial year end.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 31 July 2019 was £205,685.

Ageing Summary:

Month invoice raised:	Amount Due £
○ July (Current month)	£114,572
○ June (1 month overdue)	£34,240
○ May (2 months overdue)	£26,152
○ April (3 months overdue)	£16,397
○ Pre-April 2019 (over 4 months)	£14,324
○ TOTAL	£205,685

These debtor invoices relate to monies due from funeral directors.

Cash and Cash Equivalents – The main changes relate to the payment of the 2018/2019 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 July 2019 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 July 2019. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2019/2020 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 Fund brought forward balance as at 1 April 2019 was £800,698. The capital budget for 2019/2020 is set at £750,000 for

replacement abatement equipment. No expenditure has been incurred yet on this project.

A late invoice has been received relating to the 2018/2019 Land Purchase scheme for the Forestry Commission's Legal fees £835.

It is recommended that the 2019/2020 capital budget for Land Purchase Scheme is set at £835 to meet the payment of the third party legal fees.

The forecast capital fund usable reserve balance at 31 March 2020 is £49,863 as detailed in table 4 below.

Table 4

Capital Fund Balance Brought Forward 1 April 2019		£800,698
Less Capital Budget for Replacement Abatement Equipment		-£750,000
Less Capital Land Purchase - Legal Fees		-£835
Capital Fund Forecasted Balance as at 31 March 2020		£49,863

General Reserve – At the end of 2018/2019 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 £248,366 at the end of the last financial year. These carry-forward budgets are now included in the 2019/2020 budgets.

The forecasted balance of the general reserve at the end of this financial year is £220,366, as detailed in table 5 below.

Table 5

General Reserve Balance Brought Forward 1 April 2019		£248,366
Less Carry Forward Budget from 2018/2019		
Equipment budget for video streaming		-£28,000
General Reserve Forecasted Balance as at 31 March 2020		£220,366

3.2.6 Unusable Reserves

Revaluation reserve - This will remain unchanged until the end of the current financial year.

Capital Adjustment Account – This will remain unchanged until the end of the current financial year.

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 July 2019 is a surplus of £216,132, see appendix 1.

The year-end forecast position to 31 March 2020 is a surplus of £761,079, compared to the budgeted surplus of £869,652, which is a reduction in surplus of £108,573.

The main reason for this reduction to the forecast budget surplus is the reduction in the number of cremations forecast during 2019/2020 from 2,400 to 2,250 and the related fee income. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

There are two main areas of expenditure that will impact on the forecast surplus this financial year. Firstly, savings could arise from the staffing restructure, these being savings from vacant posts offset by increases in overtime and any changes to the number of posts and salary grades after the restructure. Once the restructure posts and salary grades have been approved and vacant posts filled; then employee expenses will be re-forecast.

Secondly, the budget for repairs and maintenance for fixed plant/cremators has not yet been re-forecast. Although there has been minimal spend on this budget to the end of July 2019, this budget is needed to ensure the cremators and abatement equipment remain operational. Due to the major works to be completed later this year it is unknown what level of budget will be required this year. This will be reviewed on a monthly basis.

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

Table 6

District	April 2019-July 2019 No. of Cremations	April 2019 - December 2019 Usage Percentage	Forecast Surplus £761,079 split
Ashfield	266	44.26%	£ 336,850
Mansfield	290	48.25%	£ 367,243
Newark & Sherwood	45	7.49%	£ 56,986
TOTAL	601	100.00%	£ 761,079

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	Medium	The budgetary management system is in place whereby finance and budget officers meet

	external factors and influences which cannot be accurately forecast		to discuss issues surrounding the budgets.
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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 2018/2019 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.

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					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2018 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Salaries Basic Pay	297,262	294,454	294,454	-2,808	82,907
Salaries Overtime	18,000	18,000	18,000	0	10,643
Salaries National Insurance	23,287	23,287	23,287	0	7,963
Salaries Superannuation	69,603	69,134	69,134	-469	36,169
Salaries Vacancy Savings	-5,553	-5,553	-5,553	0	0
Superann Additional Allowances	1,168	1,168	1,168	0	0
Occupational Health Services	500	500	500	0	0
Training Expenses Staff	3,000	3,000	3,000	0	642
Apprenticeship Levy	1,225	1,225	1,225	0	0
Employee Related Expenditure	408,492	405,215	405,215	-3,277	138,323
Repair/Maintenance Buildings	23,120	23,120	23,120	0	4,925
Grounds Maintenance General	20,440	20,440	20,440	0	5,304
EPA Testing	1,500	1,500	1,500	0	0
Repair/Maintenance Fixed Plant Cremators	144,272	144,272	114,272	-30,000	901
Electricity	45,900	45,900	45,900	0	6,254
Gas	48,000	48,000	48,000	0	6,732
Rent of Premises	159	159	159	0	159
Business Rates	89,685	89,685	89,863	178	89,863
Sewage/Water Rates	13,000	9,539	6,600	-6,400	972
Insurance	15,500	18,961	18,961	3,461	18,961
Cleaning Materials	4,200	4,200	4,200	0	1,398
Legionella	0	0	0	0	120
Premises Related Expenditure	405,776	405,776	373,015	-32,761	135,588
Car Allowances	306	306	306	0	0
Transport Related Expenditure	306	306	306	0	0
Equipment Acquisitions	0	28,000	28,000	28,000	0
Furniture Acquisitions	4,000	4,000	4,000	0	712
Hire Vending Machines	600	600	600	0	117
Light Plant and Tools	4,000	4,000	4,000	0	29
Bio Boxes	4,000	4,000	4,000	0	3,098
Materials Rodent Control	450	450	450	0	0
Office Machinery Repair/Maintenance	100	100	100	0	0
Office Machinery Replacement	900	900	900	0	459
Uniforms	3,500	3,500	3,500	0	129
Printing	9,000	9,000	9,000	0	541
Stationery	6,000	6,000	6,000	0	1,231
Advertising Other	1,800	1,800	1,800	0	1,544
Waste Collection Skips	1,500	1,500	1,500	0	0
Medical Referee Fees	44,400	44,400	41,625	-2,775	13,024
Payments to Local Authorities	4,000	7,277	7,277	3,277	5,317
Software Licences	9,000	9,000	9,000	0	2,500
Postages	3,500	3,500	3,500	0	68
Systems Software	0	519	519	519	519
Telephones	6,500	8,815	8,815	2,315	2,065
Conference Expenses	1,000	1,000	1,000	0	0
Subscriptions	2,393	2,393	2,393	0	670
Book of Remembrance Inscriptions	9,128	9,128	9,128	0	-376
External Legal Expenses	1,500	1,500	1,500	0	0
Other Expenses General	500	500	500	0	0
Memorial Plaques	11,730	11,730	11,730	0	1,658
Organist Fees	20,000	17,166	13,500	-6,500	3,570
CAMEO Non Abatement Fees	20,000	20,000	50,000	30,000	0
Supplies & Services Expenditure	169,501	200,778	224,337	54,836	36,873

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2018 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Design Services	5,530	5,530	5,530	0	0
Trade Waste/Recycling	7,127	7,127	7,127	0	7,349
Central Corporate Overhead	47,443	47,443	47,443	0	0
Support Services	60,100	60,100	60,100	0	7,349
Depreciation	126,271	126,271	126,271	0	0
Depreciation and Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,189,244	18,798	318,133
Book of Remembrance Inscriptions	-24,806	-24,806	-24,806	0	-5,011
Crematorium Containers	-200	-200	-200	0	-265
Crematorium Memorials	-44,625	-44,625	-44,625	0	-13,226
Organist	-27,000	-27,000	-20,000	7,000	-5,580
Cremation Fees	-1,728,000	-1,728,000	-1,620,000	108,000	-497,140
Medical Fees	-44,400	-44,400	-41,625	2,775	-13,043
Interest Income	-7,688	-7,688	-7,688	0	0
Miscellaneous Income	-4,000	-4,000	-4,000	0	0
Income	-1,880,719	-1,880,719	-1,762,944	117,775	-534,265
Recharges to Cemeteries	-33,108	-33,108	-33,108	0	0
Income Recharges	-33,108	-33,108	-33,108	0	0
Revenue Gross Income	-1,913,827	-1,913,827	-1,796,052	117,775	-534,265
Net Cost of Service	-743,381	-715,381	-606,808	136,573	-216,132
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2018/2019 Carryforward Budget from General Reserve	0	-28,000	-28,000	-28,000	0
Below Net Cost of Service Sub Total	-126,271	-154,271	-154,271	-28,000	0
Net Surplus	-869,652	-869,652	-761,079	108,573	-216,132
CAPITAL CREMATORIUM	Full Year				1 April 2018 to 31 July 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
New Land Purchase	0	0	835	835	835
Replacement of Abatement Equipment	750,000	0	750,000	0	0
Grand Total	750,000	0	750,835	835	835

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER	
	2019	14	£9,572	W Gregson	16.07.19	S Curtis

REASON FOR BUDGET REALIGNMENT

Meeting with Sally Curtis 12.7.19 reviewed forecasts and identified budget realignments as follows:

1. Move budgets for Clerk to JCC from Basic Pay and Superannuation as JCC agreed to pay this to NSDC for Legal Advice.
2. Due to increase in Wi-Fi data speed especially for video streaming new contract with Daisy required. Organist fee costs down realign to telephones
3. Portion of Capita software charged to Crematorium, add into future budgets, realign from Organist fees.
4. Water rates costs revised by Waterplus leaving excess budget, however insurance increased this year due to revaluation of the book of remembrance.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000150	Crematorium Water Rates	-3,461	13,000	9,539
4101000524	Crematorium Organist Fees	-2,834	20,000	17,166
4101000001	Crematorium Basic Pay - Clerk JCC	-2,808	297,262	294,454
4101000004	Crematorium Superannuation - Clerk JCC	-469	69,603	69,134
				0
		-9,572		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000156	Crematorium Insurance	3,461	15,500	18,961
4101000439	Crematorium Telephones	2,315	6,500	8,815
4101000437	Crematorium Systems Software	519	0	519
4101000403	Crematorium Payments to Local Authorities	3,277	4,000	7,277
				0
		9,572		

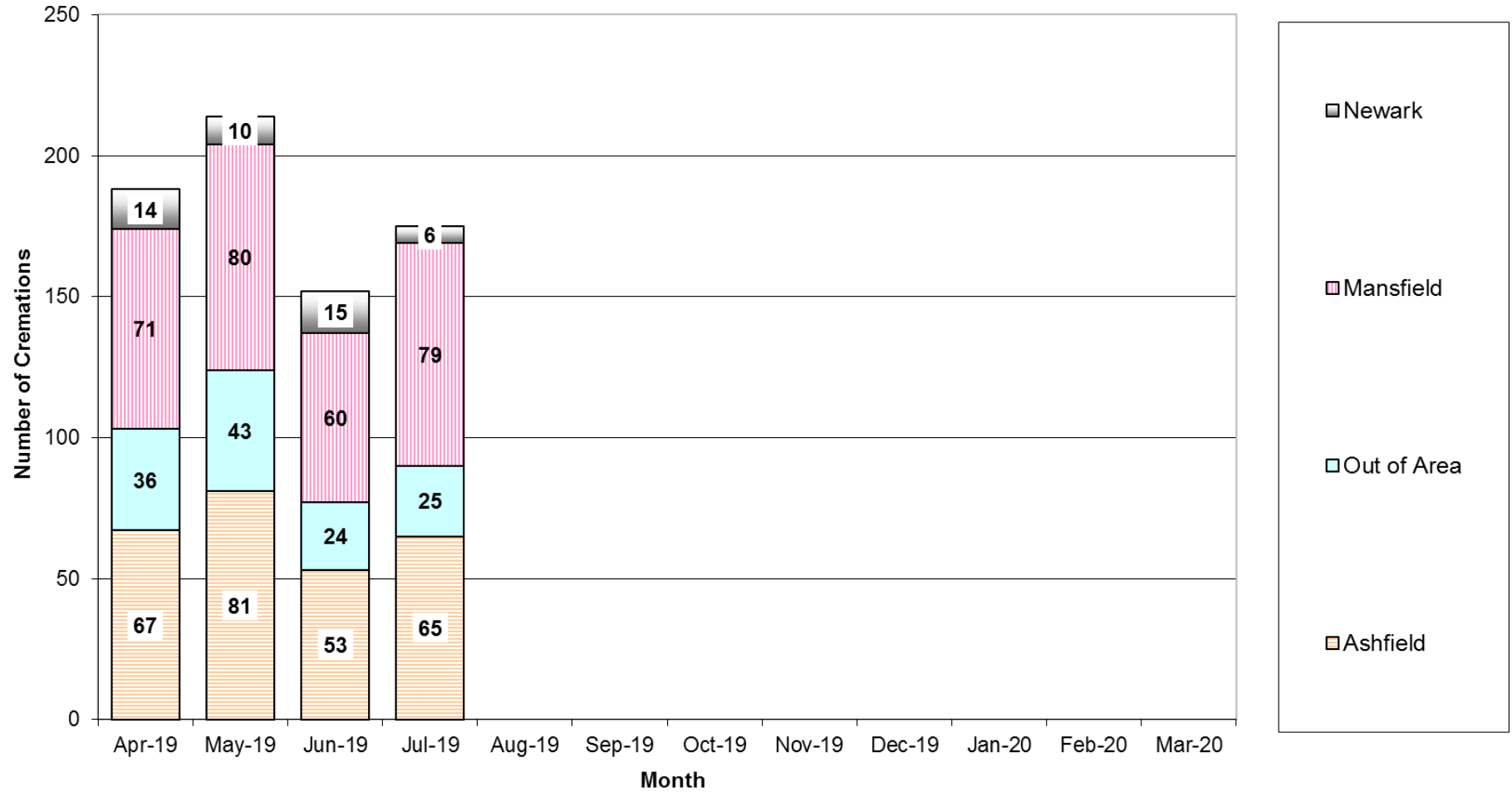
Appendix 3

Number of Cremations by Area - 2019/2020

Month	Ashfield	%	Mansfield	%	Newark	%	Out of Area	%	TOTAL
Apr-19	67	36%	71	38%	14	7%	36	19%	188
May-19	81	38%	80	37%	10	5%	43	20%	214
Jun-19	53	35%	60	39%	15	10%	24	16%	152
Jul-19	65	37%	79	45%	6	3%	25	14%	175
Aug-19									
Sep-19									
Oct-19									
Nov-19									
Dec-19									
Jan-20									
Feb-20									
Mar-20									
	266	36%	290	40%	45	6%	128	18%	729

Appendix 4

Mansfield & District Crematorium - Cremations 2019/2020



Appendix 5

Summary Total Number of Cremations Per Annum	2015/16	2016/17	2017/18	2018/19	2019/20
April	236	247	189	202	188
May	193	196	232	174	214
June	206	226	193	196	152
July	219	192	198	165	175
August	160	189	187	183	
September	198	209	187	160	
October	175	185	188	194	
November	219	211	179	190	
December	199	245	221	166	
January	217	236	252	199	
February	233	233	255	204	
March	238	254	233	202	
TOTAL Number of Cremations	2493	2623	2514	2235	729

New Crematorium Openings

2015/2016 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	74	84	20	58	236
May	70	58	17	48	193
June	77	61	14	54	206
July	67	72	24	56	219
August	55	63	11	31	160
September	69	68	22	39	198
October	59	54	12	50	175
November	80	67	18	54	219
December	60	70	21	48	199
January	87	59	20	51	217
February	78	87	15	53	233
March	87	88	13	50	238
TOTAL per area 2015/2016	863	831	207	592	2493
Percentage total per authority 2015/2016	45.40%	43.71%	10.89%		1901

2015 - Amber Valley Crematorium opened Alfreton/Swanwick

2016/2017 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	72	91	22	62	247
May	68	59	24	45	196
June	67	95	22	42	226
July	60	70	24	38	192
August	61	72	20	36	189
September	64	78	14	53	209
October	65	68	17	35	185
November	60	75	15	61	211
December	76	80	23	66	245
January	65	96	22	53	236
February	76	82	14	61	233
March	89	98	15	52	254
TOTAL per area 2016/2017	823	964	232	604	2623
Percentage total per authority 2016/2017	40.76%	47.75%	11.49%		2019

Jan 2017 - Gedling Crematorium opened Lambley

Appendix 5

2017/2018 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	64	78	13	34	189
May	84	83	20	45	232
June	62	82	14	35	193
July	64	85	8	41	198
August	66	66	16	39	187
September	67	82	11	27	187
October	73	72	13	30	188
November	55	82	13	29	179
December	85	76	16	44	221
January	83	107	19	43	252
February	95	100	17	43	255
March	90	99	9	35	233
TOTAL per area 2017/2018	888	1012	169	445	2514
Percentage per authority 2017/2018	42.92%	48.91%	8.17%		2069

2018/2019 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	71	79	12	40	202
May	55	79	6	34	174
June	68	76	8	44	196
July	65	55	7	38	165
August	69	67	17	30	183
September	65	56	8	31	160
October	72	71	8	43	194
November	70	73	14	33	190
December	63	62	17	24	166
January	83	79	9	28	199
February	62	88	12	42	204
March	83	74	12	33	202
TOTAL per area 2018/2019	826	859	130	420	2235
Percentage per authority 2018/2019	45.51%	47.33%	7.16%		1815

Aug 2018 - Babworth Crematorium opened, Retford/Ranby

2019/2020 Total Cremations per Area	ADC	MDC	N&S DC	Out of Cttee area	TOTAL
April	67	71	14	36	188
May	81	80	10	43	214
June	53	60	15	24	152
July	65	79	6	25	175
August					
September					
October					
November					
December					
January					
February					
March					
TOTAL per area 2019/2020	266	290	45	128	729
Percentage per authority 2019/2020	44.26%	48.25%	7.49%		601

Early 2019 - Barnby Moor Crematorium opened Ranby

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE 16 SEPTEMBER 2019

RECYCLING OF METALS

1.0 Summary

- 1.1 To present an update on the Recycling of Metals obtained through cremation and the donation of monies received.

2.0 Recommendations

- i) That the Joint Committee agrees to support charities that give the most benefit locally to both those who are in end of life care and also in the wider community for counselling etc. of those who require bereavement counselling.
- ii) That each of the 3 Local Authorities nominates a bereavement based charity which serves their respective area.
- iii) That any monies gained through the final collection for any of the remembrance services held at the crematorium (usually in December) are also donated to the nominated charities.
- iv) That all nominations are taken in rotation.

3.0 Background Information

- 3.1 Historically crematoria have always disposed of such things as hip joints, pins, coffin pins etc by means of burying in an unmarked area within the crematorium grounds. This not only used valuable space within the crematorium grounds and placed metals in the grounds which would remain there forever, but it also meant that metals that could be smelted down and re-used were not being utilised as such and therefore long term this could have had a negative effect on reducing the amount of non-renewable resources that have to be mined to create the virgin metals.
- 3.2 It is important to note that the metals referred to are those that are usually found in surgical implants and are not those from jewellery. Metals used in jewellery have a lower melting point than those used in surgical implants and therefore become gaseous and are destroyed through the cremation process.
- 3.3 The ICCM have followed the Dutch Cremation Federation in adopting a scheme of recycling such metals which has been approved by the Environment Agency and not only benefits society in that it means it aids the reduction in mining of non-renewable sources to create the virgin metals required to produce surgical implants, but any monies gained from the 'weighing in' of such metal residues are donated nationally to charities within the UK which have a connection with bereavement.
- 3.4 The Applicant for Cremation is required to give their consent to the conditions for environmentally sensitive disposal of any metals that remain following cremation, however the form also gives the applicant the opportunity to claim all

the metals recovered from their loved ones cremation and have them returned to them with the cremated remains.

3.5 The scheme was adopted by the Mansfield & District Crematorium Joint Committee in 2011 with the first collection taking place in 2012.

3.6 The metals that have been recycled produce a payment which is collated nationally and each authority who has signed up to the scheme has the opportunity of nominating a bereavement related charity to receive a proportion of the money raised. The money does not go back to the individual crematoria. On average there are two collections per year.

3.7 The Joint Committee chose to support 3 Hospices in rotation which served the committee's area, the first one being the Nottingham Hospice, the second Beaumont House in Newark and the third John Eastwood Hospice in Sutton-in-Ashfield/Mansfield. The proceeds of each donation are sent to the relevant Hospice to allow them to put it good use for patient care to help ensure that they continue to provide free services to patients with life-limiting illness and support to their families and carers therefore giving a far reaching and accessible for all service.

3.8. During the period in which the Mansfield Crematorium has been involved in the recycling project the following monies have been raised for charities locally:-

John Eastwood Hospice have received 4 cheques over a 6.5 year period to the value of £17961 in total

Nottinghamshire Hospice have received 4 cheques over a 6.5 year period to the value of £21412 in total

Beaumont House Hospice have received 4 cheques over a 6.5 year period to the value of £19004 in total

3.9 The Joint Committee originally agreed that the 3 hospices would be supported in this manner with regards to the first 3 collections, however it is now necessary to look at where future monies will go.

4.0 **Options available**

4.1 There are numerous charities that are available to support most being linked to national, symptom specific causes such as cancer research, british lung foundation, royal british legion, SANDS (stillbirth and neonatal), british heart foundation etc, however there are also a number of local charities which also provide not only end of life care which is none symptom specific but also provide additional help to families and friends who are struggling to cope with the bereavement process, such as local hospices, help lines etc.

4.2 details of local charities are attached in Appendix 1 – this is not exhaustive.

5.0 **Risk assessment of recommendations and options**

<u>Risk</u>	<u>Risk Assessment</u>	<u>Risk Level</u>	<u>Risk Management</u>
<u>That a charity is not nominated and recycling monies not distributed in accordance with applicants wishes to recycle</u>	<u>Potential damage to reputation for not carrying out clients instructions</u>	<u>Low</u>	<u>Ensure that there is a clear list of nominations of charities that meet the brief of the ICCM</u>

6 **IMPLICATIONS**

- (a) Relevant Legislation: FBCA Code of Cremation Practice (the professional body which oversees crematoria)
- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: There are no budget / resource implications.

For further information please contact S A Curtis

Tel: 01623 621811

Listed below are just some suggestions of locally based bereavement charities:-

The Bereavement Trust

Locally based.

The Bereavement Trust was set up in 1992 to support those affected by the Hillsborough and Kegworth air disasters. Our Founder, Reverend David Stoter, recognised a need for bereavement support in the evenings, which can be a particularly difficult and lonely time, especially during the Autumn and Winter months.

Today, The Bereavement Trust is a National Freephone Helpline, operating every evening of the year, without exception. We also co-operate with sister organisations on other bereavement-related initiatives.

Their services include:-

Helpline – Our trained volunteers offer comfort, support and practical advice to the bereaved from 6pm until 10pm.

Children's Cemetery Gardens

In collaboration with District Councils, we helped establish Children's Gardens in cemeteries, enabling grieving parents to derive comfort from special, less formal remembrance areas.

The Queen's Golden Jubilee Award For Charities

In July 2003, we received The Queen's Golden Jubilee Award for Charities, which recognised the help and support we give to the bereaved.

Children's Bereavement Centre - Newark

The Children's Bereavement Centre is run by a committed team of friendly, supportive and professional people who are qualified to help with the grieving process brought on by the death or terminal illness diagnosis of someone close.

The Centre is open to children aged 3 to 18 and offers a welcoming and safe environment for them and their families to receive the help and guidance they need. It's really easy to refer to our services.

John Eastwood Hospice

Hospice services are provided by a multi-disciplinary team, including Consultants in Palliative Medicine, nursing staff, therapists, a social worker and the Chaplain. The Patient/Carer Support Nurse supports carers and bereaved. Clinical Nurse Specialists in the Outreach team are also based at the hospice.

As well as nursing and medical care, the following people may also be involved in patient care.

Physiotherapist/Occupational Therapists

The therapy team work closely together as well as some symptom management will also assist with mobility. They also carry out home assessments for patients being discharged home, and will arrange for the supply of mobility / disability equipment and aids.

Chaplaincy Team

The aim of the hospice is to provide physical, emotional and spiritual support to patients and their carers.

The Chaplaincy team are here to care by offering friendship, a listening ear, a shoulder to lean on, counselling and prayer, whichever is most appropriate for the individual.

The chaplains are available to everyone, of any faith, or of non.

Social Worker

The social worker will assist with practical issues e.g. arranging financial support, and will be involved in discharge home by arranging the necessary support services in the community. If patients are being discharged to a nursing home, then she may help the patient by arranging visits to view various homes.

Carer Support

Support for carers is offered in several ways, depending on whether individual or group support is required.

Monthly carers' groups are held for all relatives and friends of people connected with the hospice, either as in-patients or day care patients, or through the Outreach Nursing Service. The group provides an informal, friendly atmosphere where carers can meet with other carers and take the opportunity to discuss any issues, or just relax and enjoy a break from caring.

The patient/Carer Support Nurse attends the group to offer advice and is available to discuss any problems.

Bereavement Services

We believe that caring for dying people includes caring for the carers or relatives and friends, and so we offer a bereavement service for those who may need our support. We offer individual support in person or on the telephone, and also hold bereavement support groups.

We hold commemoration services where the bereaved have an opportunity to light a candle in memory of the person who has died.

Beaumont House Hospice

Beaumont House Community Hospice is a registered charity committed to providing supportive palliative care to patients and their families living in Newark and district, an area of approximately 15 miles radius.

We have 4 in-patient beds for people with palliative care needs, a day therapy as well as a Hospice at Home service providing compassionate support to the community. We also offer a Resource and Information Service based at Beaumont House.

We are contactable 24 hours a day, 7 days per week, to provide a friendly ear, general information or to signpost patients, relatives and carers to appropriate resources, services and self-help groups in the Newark area.

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE **16 SEPTEMBER 2019**

ABATEMENT EQUIPMENT

1.0 Summary

- 1.1 To update the Joint Committee on the proposed timelines for work relating to the abatement equipment to ensure operation in accordance with Environmental Permitting (England and Wales) Regulations 2010 which are made under the Pollution, Prevention and Control Act 1999 and cascaded down to crematoria under the Process Guidance Notes PG5/2(12).

2 Recommendations

- i) that the report is noted for information only.

3 Background Information

- 3.1 The crematorium is subject to regulation under the Environmental Protection Act through the local environmental health department (Mansfield District Council) and as a has to ensure that it reduces its impact on the environment through reducing emissions to atmosphere of substances including mercury (found in dental amalgam) and dioxins.
- 3.2 In the past changes in regulation have been achieved by installing new equipment (4 new cremators installed to comply with changes to legislation c.1990) and monitoring what was placed in a coffin and the make up of the coffin which is still adhered to.
- 3.3 As previously reported abatement equipment was installed and operated but has now come to the end of its workable life and the Joint Committee sanctioned the funding of replacement of the equipment to ensure compatibility with the existing cremators including the removal of one of the existing 4.
- 3.4 The order has been placed with Matthews to ensure compatibility with the existing cremators as the control system for the abatement has to work in sync with the cremators.
- 3.5 Currently all documentation is with legal services and contracts are due to be signed.
- 3.6 The scope of the work is quite extensive and at the moment we are establishing exactly where all the equipment will fit within the existing footprint to ensure that there is good access for maintenance.
- 3.7 The proposed projected plan of works is attached as Appendix 1 but will be subject to change depending on weather conditions and possible location of the stack pipes.
- 3.8 Impact on services will be kept to a minimum with all aspects of scheduling being discussed prior, with the Director & Registrar.

5 **Risk assessment of recommendations and options**

<u>Risk</u>	<u>Risk Assessment</u>	<u>Risk Level</u>	<u>Risk Management</u>
That not carrying out the work would cause the crematorium to not comply with the Environmental Protection legislation	Potential damage to reputation risk of closure to operate	Low	Finance has been secured and project has commenced. CAMEO has been extended into 2020.

6 **IMPLICATIONS**

- (a) Relevant Legislation: Environmental Permitting (England and Wales) Regulations 2010 which are made under the Pollution, Prevention and Control Act 1999 and cascaded down to crematoria under the Process Guidance Notes PG5/2(12).
- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: Budget has been allocated for 2019/2020 financial year.

For further information please contact S A Curtis

Tel: 01623 621811

APPENDIX 1

Please note that approximations of days have been included but not dates as we have no official start date until contracts are signed off.

Wherever possible works will be scheduled for weekends with only quieter works being undertaken during the working week to allow for continuation of service.

PRELIMINARIES AND PROCUREMENT

- 2 Contract award
- 3 Initial project and planning review with client has taken place
- 4 Preliminary design review
- 5 Contract review meeting with client has taken place
- 6 Detail design development
- 7 Create P&IDs and produce BOM/item list
- 8 Order long lead time items
- 9 Delivery of major equipment
- 10 **SITE SETUP & REMOVAL OF EXISTING PLANT 52 days Fri - Sun over several weekends**
- 11 Take possession of site 0 days
- 12 Set up site compound and welfare facilities 3 days
- 13 Set all cremators to bypass
- 14 Decommission abatement systems and carry out electrical isolations 5 days
- 15 Drain Glycol circuits and empty carbon beds 2 days Sat/Sun
- 16 Remove carbon beds, ID fans, air blast coolers 2 days Sat / Sun
- 17 Partially dismantle steel mezzanine to facilitate bag filter removal 5 days Mon - Fri
- 18 Remove bag filters and compressor 2 days Sat /Sun
- 19 Remove first heat exchanger 1 day Fri
- 20 Remove second heat exchanger 1 day Sat
- 21 Remove third heat exchanger 1 day Sun
- 22 Decommission cremator 1 1 day
- 23 Rip out cremator 1 refractories 4 days Tue – Fri
- 24 Remove cremator 1 exhaust ductwork 2 days Sat / Sun
- 25 Remove cremator 1 carcass 3 days Fri - Sun
- 26 **PLANT INSTALLATION 106 days**
- 27 Refurbish floor in cremator 1 area 5 days Mon – Fri
- 28 Take down compressor brick enclosure 2 days Sat / Sun
- 29 Extend yard area 14 days
- 30 Modifications to steel mezzanines to accommodate new equipment 14 days
- 31 Modifications to yard area plinths to accommodate new equipment 5 days
- 33 Install new flue offtakes to cremators 3 days Fri -Sun
- 34 Install new heat exchangers on front aspect roof area 1 day Sat
- 35 Install cremator to heat exchanger connecting ducts 3 days Fri - Sun
- 36 Assemble new pump sets on internal steel mezzanine 5 days Mon - Fri
- 37 Install bag filters in yard area 2 days Sat / Sun
- 38 Install reagent dosing units 1 day Sun
- 39 Install new air blast coolers and induced draught fans 2 days Sat / Sun
- 40 Install compressors 1 day Sun
- 41 Install internconnecting ducting 14 days
- 42 Install heat dissipation pipework 10 days
- 43 Install compressed air delivery pipework 5 days
- 44 **ELECTRICAL INSTALLATION 63 days**
- 45 Install abatement control panels 2 days Sat /Sun

- 46 Install abatement electrical devices 2 days
- 47 Install 2-into-1 abatement system electrical wiring 14 days
- 48 Install first cremator control panel 1 day Sun
- 49 Electrical wiring to first cremator 7 days
- 50 Install single abatement system electrical wiring 14 days
- 51 Install second cremator control panel 1 day Sat
- 52 Electrical wiring to second cremator 7 days
- 53 Install third cremator control panel 1 day Sat
- 54 Electrical wiring to third cremator 6 days
- 55 **TESTING & COMMISSIONING 68 days**
- 56 Pre-commission first cremator 2 days
- 57 Commission first cremator 3 days
- 58 First cremator operational (unabated) 0 days
- 59 Pre-commission second cremator 2 days
- 60 Commission second cremator 4 days 61 Second cremator operational (unabated) 0 days
- 62 Pre-commission 2-into-1 abatement system 4 days
- 63 Commission 2-into-1 abatement system 8 days
- 64 First two cremators operational (abated) 0 days
- 65 Pre-commission third cremator 3 days
- 66 Commission third cremator 4 days
- 67 Third cremator operational (unabated) 0
- 68 Pre-commission single abatement system 3 days
- 69 Commission single abatement system 5 days
- 70 Practical completion - all three cremators running abated 0 days
- 71 Full operator training 10 days
- 72 **COMPLETION AND SITE HANDOVER 53 days**
- 73 O&M manuals issued, on site H&S file and CDM file updated 25 days
- 74 Clear site and deep clean 2 days Sat / Sun
- 75 Independent emissions testing 5 days

- 76 Final handover meeting 0 days