

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

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

Monday, 24 February 2020 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

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13. Date of Next Meeting

Tuesday 26 May 2020, 10am, Ashfield District Council Offices

Proposed future meeting dates- All Monday, 10am

21 September 2020 Mansfield

7 December 2020 Newark

22 February 2021 Ashfield

24 May 2021 Mansfield

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)

Sue Bearman- Clerk to the Joint Committee (Newark & Sherwood 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, Mansfield District Council Offices on Monday, 13 January 2020 at 10.00 am.

PRESENT: Councillor Mrs L Hurst (Chairman)
A Abrahams (Vice-Chairman)

Councillor T Hollis, Councillor H Smith, Councillor A Burgin, Councillor Richardson and Councillor T Smith

APOLOGIES FOR Councillor Barsby (Committee Member)
ABSENCE:

1767 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

Councillor A Burgin declared a personal interest as an employee of Ashfield District Council.

1768 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intention to record the meeting was declared.

1769 MINUTES OF THE MEETING HELD ON 16 SEPTEMBER 2019

The Minutes of the Meeting held on 16 September 2019 were approved as a correct record and signed by the Chairman.

1770 MATTERS ARISING

Minute No. 1762 – Recycling of Metals

Councillor T Hollis advised that Ashfield District Council would appoint the John Eastwood Hospice as their nominated bereavement based charity.

Councillor Hollis went on to query how the fourth year of the donation cycle would be allocated, stating that he had not been part of the decision as to the current order for donations. The Director & Registrar advised that the decision had been taken by the Joint Committee 6 years previously. She added that she would report back to the next meeting of the Joint Committee on the rotational system used.

Minute No. 1761 – Financial Management Review Report from 1 April - 31 July 2019

In relation to Resolution (c) and (d), the Director – Resources & Business Transformation (ADC) raised a query as to (c) what progress had been made with organising the opening evening with funeral directors; and (d) the compilation of the report to the Joint Committee detailing which funeral directors had used the facility, both recently and in the past etc. The Director & Registrar advised that the crematorium was experiencing resource/staffing issues which had led to a delay in actioning these resolutions.

Councillor Hollis noted that it had been suggested at the last meeting that a letter be written to funeral directors inviting them to engage with the 3 constituent authorities but this had not been actioned. The Chairman advised that she had spoken to funeral directors in the Newark area to ascertain the reasons a specific crematorium was chosen. They had indicated that the choice by customers was often dictated by tradition e.g. they used the same facility as other family members or one they had used previously. Councillor Hollis stated that this did not appear to be the case in Ashfield or Mansfield as customers/funeral directors were bypassing the Mansfield Crematorium and instead choosing to go to Gedling, which was relatively new. He suggested that other facilities were getting more business possibly due to more effective advertising. It was noted that this shift to Gedling was not due to price as the cost of a cremation at Mansfield was lower. Councillor Richardson queried whether there was a trade body that could be invited to a future meeting of the Joint Committee.

The Director of Resources & Business Transformation (ADC) stated that the long-term trend appeared to be downwards but with no obvious reason. In noting that the crematorium was a business, he suggested that it was perhaps time to look at procuring an additional temporary resource to further explore the reason for the downward trend, adding that it could be paid for by a very small increase in the number of cremations. Members were advised that the crematorium was currently undertaking an internal staffing restructure which would enable the Director & Registrar to focus on senior managerial tasks, adding that the meeting with funeral directors would be arranged for the spring. Councillor Hollis commented that the crematorium needed to be more commercial and requested that an additional member of staff be put forward for consideration.

The Clerk to the Joint Committee commented that there appeared to be a gap in the crematorium's research and business planning information which would enable Members to make an informed decision on how to progress, suggesting that a business analysis be carried out. In acknowledging the Clerk's comments, Executive Mayor Abrahams commented that the commercialisation of the crematorium was a sensitive issue. He suggested that objectives be set with input being sought from the Director & Registrar as to how they could be best achieved.

Councillor Smith queried whether it would be possible to adjust the role of an existing employee to assist the Director & Registrar, suggesting that it could also help with re-branding the crematorium.

AGREED that reports on the following 2 matters be presented to the next meeting of the Joint Committee:

- (a) rotational system used for the distribution of recycling monies; and
- (b) proposals for putting together a business plan to take a more commercial approach in relation to the Crematorium that brings together elements of throughput, investment, income and expenditure.

1771 FINANCIAL MANAGEMENT REVIEW 1 APRIL TO 31 OCTOBER 2019

The Joint Committee considered the report of the Treasurer to the Joint Committee updating Members on the forecasted year end position for the 2019/2020 financial year as at 31 October 2019. The Joint Committee considered the income, expenditure and variances for the period. The Treasurer highlighted that the surplus was reducing due to the reduction in throughput but that it remained in-line with the 2018 outturn. The Director & Registrar advised that the services booked in until the end of January 2020 were higher than those for the same period in 2019.

In considering the report Members were advised that the figures had been compiled for the meeting in December which had been cancelled. The Treasurer advised that a report with revised up-to-date figures would be presented to the next meeting of the Joint Committee.

AGREED that the financial information provided in Appendix 1 and Table 3 of the report be noted.

1772 ANNUAL REVIEW FOR FEES AND CHARGES 2020/2021

The Joint Committee considered the report of the Treasurer to the Joint Committee which set out the proposed fees and charges to be introduced from 1 April 2020 to 31 March 2021. Table 1 provided a comparison from other crematoria for previous years. Table 2 set out the recommended increase for basic cremation fees by 8% in 2020/2021 and 5% in 2021/2022 and 2022/2023. The Treasurer advised that the proposed 8% increase would be apportioned - as 5% to revenue and 3% to capital, which would contribute to the future capital programme budget.

In considering the report, Councillor Richardson queried whether the proposed 5% increase to revenue was sufficient to cover the funds required. The Treasurer advised that years 1 and 2 would be balanced, but not so year 3. In response to whether monies could be taken from profits, the Treasurer advised that these had already decreased, hence the proposed 8% increase.

Members expressed concern in relation to the proposed increase in fees but accepted the reasons for doing so. The Treasurer advised that the surplus had already been reduced and it was understood that most crematoria would also be increasing their fees. The proposed 8% increase would take the Mansfield facility to mid-table with other facilities but by doing so would also allow time to review the capital programme and put forward a budget in the Autumn.

Councillor Richardson queried as to the latest position with the procurement of new abatement equipment. The Director & Registrar advised that this had been delayed due to the discovery of bats at the facility and work had been halted by Natural England. She added that this had implications in relation to VAT.

Members were advised that the percentage capital spend for the works was £725k with the budget for the abatement equipment being £625k, however, this did not include any ancillary building works. The Treasurer advised that any underspend

would be returned to the overall capital budget.

AGREED that:

- (a) the proposed cremation fee as shown in Table 2 of the report for the period 1 April 2020 to 31 March 2021 be approved. The fee for 2020/2021 being £778 which is an increase of £58 (8%) on the 2019/2020 cremation fee. The medical referee fee of £18.50 will be added to the cremation fees; and
- (b) the proposed cremation fees as shown in Table 2 of the report for 2021/2022 and 2022/2023 be approved, in principle. The fees being: 2021/2022 £817 and for 2022/2023 £859, being an increase of 5% in both years. The medical referee fee of £18.50 will be added to the cremation fees.

1773 REVENUE AND CAPITAL BUDGETS 2020/2021-2022/2023

The Joint Committee considered the report of the Treasurer to the Joint Committee which sought to update Members on the revenue and capital budgets for 2020/2021 and 2021/2022 and the proposals for 2022/2023. It was reported that a review of the budgets for 2021/2022 onwards would take place prior to the setting of the revenue budgets in 2020, in order to identify future savings and efficiencies.

The Treasurer advised that the figures used in the report were based on the previously agreed 8% increase (5% fee/3% capital). She advised that performance information on throughput was essential to ascertain its effects on the facility's finances. As previously mentioned a review of the facility was required so that it fed into the budget setting process resulting in a more informed picture of future years' requirements.

In considering the report Members noted the capital spend in relation to the new music system in both chapels stating that the cost appeared to be high. The Director & Registrar advised that it had not, as yet, been tendered for and the cost in report was an estimate.

In noting the proposal to transfer funds from the general reserve to the capital fund, the Clerk to the Joint Committee queried what level the general reserve should be maintained at. The Treasurer advised that there was no guidance available but that the proposal was taken based on risk. Councillor Hollis stated that he would prefer to transfer the funds from the general reserve when they were actually required.

The Director of Resources & Business Transformation (ADC) noted that Recommendation v) of the report was to establish a working group to review how the planned preventative works programme would be financed in future years. He suggested that the aforementioned transfer of funds from the general reserve would form part of the considerations during their assessment of the facility.

AGREED that:

- (a) the proposed revenue and capital budgets for 2020/2021 be approved;
- (b) the proposed revenue budgets for 2021/2022 and 2022/2023 be approved, in principle;
- (c) a working group be established to review how the planned preventative works programme would be financed in future years as detailed in paragraph 3.5.10 of the report, such review to consider further the proposed transfer of £145,366 from the general reserve to the Capital Fund as detailed in paragraph 3.5.2 of the report;
- (d) the proposed income from the additional 3% cremation fee increase in 2020/2021 as set out in paragraph 3.5.4 of the report be moved into the useable reserve Capital Fund, such decision to be subject to an annual review; and
- (e) the proposal to review the planned preventative works programme on an annual basis with reports to the Joint Committee each September as detailed in 3.5.11 of the report be approved.

1774 CLERK TO THE JOINT COMMITTEE

The Joint Committee considered the report of the Clerk to the Joint Committee which sought Members' approval for the reassignment of the role of Clerk to the Business Manager – Legal Services (NSDC), Mrs Susan Bearman.

AGREED that the Business Manager – Legal Services (NSDC) be appointed as Clerk to the Joint Committee.

1775 ANY OTHER BUSINESS

Planning Preventative Maintenance

Executive Mayor Abrahams queried as to the latest position with regard to the above. The Director & Registrar advised that it was a 20 year rolling programme. Structural maintenance was carried out as and when required. A survey was undertaken approximately 2 years previously when the building was found to be sound.

It was noted that in previous years any surplus had been retained by the Joint Committee to be used for such works but this was not now the case. The Treasurer added that planning work was now ongoing for the long-term future of the facility. In noting that each constituent authority was being asked to contribute, Councillor Hollis requested that the Joint Committee receive a detailed breakdown of the abatement costs at the next meeting.

Visit to the Crematorium

A date for a general visit to the Crematorium was to be circulated to all Members.

1776 DATE OF NEXT MEETING

Monday, 24 February 2020 (NSDC)

Meeting closed at 11.52 am.

Chairman

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
24 February 2020**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2019 TO 31 JANUARY 2020**

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 January 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The VAT partial exemption calculation update for the 3 constituent authorities in 3.4 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 January 2020 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. For details of 2019/2020 budget realignments please see appendix 2.

Table 1

CREMATORIUM	FULL YEAR				1 April 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Original Budget	Actuals
Employee Costs	408,492	405,215	366,259	-42,233	298,982
Premises Related Expenses	405,776	364,176	355,076	-50,700	224,672
Transport Related Expenditure	306	306	0	-306	0
Supplies and Services	169,501	242,378	220,642	51,141	100,014
Support Services	60,100	60,100	60,322	222	12,195
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,128,570	-41,876	635,863
Rev Income	-1,880,719	-1,880,719	-1,747,713	133,006	-1,411,925
Income	-1,880,719	-1,880,719	-1,747,713	133,006	-1,411,925
Recharge 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	-1,780,821	133,006	-1,411,925
Net Cost of Service	-743,381	-715,381	-652,251	91,130	-776,062
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2018/2019 Carryforward Budgets from General Reserve	0	-28,000	-28,000	-28,000	-12,103
Below Net Cost of Service	-126,271	-154,271	-154,271	-28,000	-12,103
Net (-) Surplus	-869,652	-869,652	-806,522	63,130	-788,165

CREMATORIUM CAPITAL	FULL YEAR				1 April 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - New Land Purchase	0	835	835	835	835
Capital - Replacement of Abatement Equipment	750,000	750,000	750,000	0	0
Capital Gross Expenditure	750,000	750,835	750,835	835	835

3.1.1 Employee Expenses total forecasted variance (£42,000)

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.

The Director and Registrar of the crematorium is undertaking a staff re-structure to meet the demands of the service. There are currently 2 vacant posts; a clerical assistant post and the supervisor/assistant registrar post. An agency clerical officer is being employed from Feb 2020 for an 8 week period and will be financed from employee cost vacancy savings. Officers have been working additional overtime to cover vacant positions.

3.1.2 Premises Related Expenses total forecasted variance (£51,000)

Further to (£30,000) of repair/maintenance fixed plant cremators budget being realigned to CAMEO fees in July, a further (£11,600) was realigned in October after confirmation of the environmental surcharge fee was received from CAMEO as detailed in 3.1.3.

Further variance on utility and other premises expenses has been forecast at (£9,100).

3.1.3 Supplies and Services Expenses total forecasted variance £51,000

The CAMEO budget has been increased by £30,000 in July and £11,600 in October following budget realignments from repair/maintenance fixed plant cremators as detailed in 3.1.2. The crematorium will be charged £56 for each tradable mercury abated cremation (tmac) purchased due to the non-abatement of cremations, this is based on 50% of the cremations processed. Due to the increase in throughput of cremations in January 2020 and the revised forecast of total cremations being increased to 2,250, the forecast for CAMEO fees is forecast to increase by £1,400. Budget savings will be identified and realigned during Feb 2020 to meet this budget forecast. It is estimated that the charge will be for 1,125 tmac's at £56 each, totalling £63,000.

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. The video streaming works are complete with the replacement CCTV to follow this financial year.

Savings have been forecast in the following areas:-

- Light plant and tools (£3,500)
- Materials rodent control (£450)
- Office machinery (£541)
- Printing (£3,000)
- Stationery (£1,500)
- Medical referee fees (£2,775)
- Software licences (£760)
- Postages (£1,000)
- Conference expenses (£1,000)
- Book of remembrance inscriptions (£2,128)
- Other expenses general (£275)
- Organist fees (£10,000)

Budget forecasts have increased in the following areas:-

- Hire vending machines £600
- Bio boxes £1,000
- Advertising other £174
- Payments to local authorities £3,277
- Systems software £519
- Telephones £1,500

3.1.4 Income total forecasted variance £133,000.

The original Cremation Fee budget was based on 2,400 cremations being carried out during 2019/2020. The income forecast for 2019/2020 has been

revised to 2,250 cremations being undertaken this financial year, resulting in a potential £108,000 income reduction.

The income for the use of the organist at funerals has been forecast at £12,000 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 income for inscriptions, containers and memorials is also reduced by £10,231 due to fewer estimated cremations.

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 CCTV equipment, to date £12,103 has been spent on video streaming equipment. However, due to bat surveys identifying bats in the roof of the crematorium the works on the installation of updated CCTV equipment has been delayed. If this work is not completed by the end of March 2020 then a request will be made to carry the balance of this budget into 2020/2021 financial year.

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 January 2020 is 1,882, an increase of 53 (2.9%) compared to 1,829 over the same period in 2018/2019. Table 2 below compares the April to January number of cremations for the last 5 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2019-January 2020	686	770	115	311	1882
April 2018-January 2019	681	697	106	345	1829
April 2017-January 2018	703	813	143	367	2026
April 2016-January 2017	658	784	203	491	2136
April 2015-January 2016	698	656	179	489	2022

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 with and without the cremations outside of the joint committee area between April 2019 and January 2020.

Appendix 4 shows the last 5 year annual cremation throughput totals per area. Based on this information the estimated number of cremations for 2019/2020 is forecast at 2,250. This forecast will be reviewed on a monthly basis.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 January 2020.

Table 3

Mansfield Crematorium		
Balance Sheet as at 31 January 2020		
31 March 2019		31 January 2020
£		£
2,277,048	Property, Plant & Equipment	2,277,048
2,277,048	Long Term Assets	2,277,048
229,234	Short Term Debtors	303,428
-16,998	Provisions	-16,998
1,691,339	Cash and Cash Equivalents	1,517,904
1,903,575	Current Assets	1,804,334
-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	2,856,381
	Financed by:	
800,698	Capital Fund	799,863
0	Surplus/(deficit) in year	788,165
248,366	General Reserve	236,264
1,049,064	Usable Reserves	1,824,292
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	2,856,380

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 January 2020 was £303,428.

Ageing Summary:

Month invoice raised:	Amount Due £
o January (Current month)	£218,467
o December (1 month overdue)	£33,956
o November (2 months overdue)	£28,601
o October (3 months overdue)	£17,185
o Pre-Oct 2019 (over 4 months)	£5,219
o TOTAL	£303,428

These debtor invoices relate to monies due from funeral directors. Due to a changeover in debtor invoice processing systems at Mansfield District Council in December 2019, some invoices due to be raised for the last week in December were raised in January 2020.

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 January 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 January 2020. 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. The Director/Registrar of the Crematorium has advised that due to bats roosting on the crematorium roof works to replace the abatement equipment can't commence until a bat report is received from Natural England in March 2020. It is unlikely that these capital works will be completed this financial year and a request to carry forward the capital budget will be made in the out-turn report as required.

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

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
Capital land purchase - legal fees incurred		-£835
		£799,863
Capital budget for replacement abatement equipment		-£750,000
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 installation of the CCTV equipment has also been delayed until the bat report is received, it is unlikely that these works will be completed this financial year and a request to carry forward the remaining budget will be made in the out-turn report as required.

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
Video streaming equipment costs incurred		-£12,103
		£236,263
Carry forward balance for replacement CCTV equipment		-£15,897
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 January 2020 is a surplus of £788,165, see appendix 1. The year-end forecast position to 31 March 2020 is a surplus of £806,522, compared to the budgeted surplus of £869,652, which is a reduction in surplus of £63,130. The forecasted surplus at the end of January 2020 of £806,522 is an improvement of £48,703 on the surplus that was forecast in the last report up to 31 October 2019.

The main reason for the change from original budget surplus to the current forecast 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.

The budget for repairs and maintenance for fixed plant/cremators has not yet been re-forecast. This budget may be needed to ensure the cremators and fixed plant equipment remain operational. Due to the delay in the major works for the replacement abatement equipment it is unknown what level of repairs/maintenance budget will be required for the remainder of this financial year.

- 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- January 2020 No. of Cremations	April 2019 - January 2020 Usage Percentage	Forecast Surplus £806,522 split
Ashfield	686	43.67%	£ 352,180
Mansfield	770	49.01%	£ 395,304
Newark & Sherwood	115	7.32%	£ 59,039
TOTAL	1,571	100.00%	£ 806,522

3.4 VAT Partial Exemption Calculations for Constituent Authorities

Due to the delay in installing the replacement abatement equipment due to bats in the crematorium roof, as detailed in 3.2.5, it is highly likely that the capital expenditure budget of £750,000 will need to be carried forward into the 2020/2021 financial year. The three constituent authorities will need to adjust their partial exemption calculations in line with this change.

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 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.

Report Author	-	Wendy Gregson
Designation	-	Senior Finance Advisor
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					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2019 to 31 January 2020
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Salaries Basic Pay	297,262	294,454	239,613	-57,649	196,745
Salaries Overtime	18,000	18,000	28,400	10,400	23,635
Salaries National Insurance	23,287	23,287	22,005	-1,282	18,423
Salaries Superannuation	69,603	69,134	66,150	-3,453	58,492
Salaries Vacancy Savings	-5,553	-5,553	0	5,553	0
Superann Additional Allowances	1,168	1,168	1,168	0	91
Agency Staff	0	0	3,243	3,243	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
Pay in Lieu of Notice	0	0	955	955	955
Employee Related Expenditure	408,492	405,215	366,259	-42,233	298,982
Repair/Maintenance Buildings	23,120	23,120	23,120	0	20,661
Grounds Maintenance General	20,440	20,440	20,440	0	8,474
EPA Testing	1,500	1,500	1,161	-339	1,161
Repair/Maintenance Fixed Plant Cremators	144,272	102,672	102,672	-41,600	25,604
Electricity	45,900	45,900	44,000	-1,900	25,763
Gas	48,000	48,000	42,000	-6,000	25,750
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	8,000	-5,000	4,132
Insurance	15,500	18,961	18,961	3,461	18,961
Cleaning Materials	4,200	4,200	4,200	0	3,884
Legionella	0	0	500	500	260
Premises Related Expenditure	405,776	364,176	355,076	-50,700	224,672
Car Allowances	306	306	0	-306	0
Transport Related Expenditure	306	306	0	-306	0
Equipment Acquisitions	0	28,000	28,000	28,000	12,103
Furniture Acquisitions	4,000	4,000	4,000	0	797
Hire Vending Machines	600	1,200	1,200	600	612
Light Plant and Tools	4,000	4,000	500	-3,500	267
Bio Boxes	4,000	4,000	5,000	1,000	3,788
Materials Rodent Control	450	450	0	-450	0
Office Machinery Repair/Maintenance	100	100	0	-100	0
Office Machinery Replacement	900	900	459	-441	459
Uniforms	3,500	3,500	3,500	0	959
Printing	9,000	9,000	6,000	-3,000	2,207
Stationery	6,000	5,400	4,500	-1,500	2,921
Advertising Other	1,800	1,800	1,974	174	1,974
Waste Collection Skips	1,500	1,500	1,500	0	0
Medical Referee Fees	44,400	44,400	41,625	-2,775	35,694
Payments to Local Authorities	4,000	7,277	7,277	3,277	5,317
Software Licences	9,000	9,000	8,240	-760	2,000
Postages	3,500	3,500	2,500	-1,000	1,799
Systems Software	0	519	519	519	519
Telephones	6,500	8,815	8,000	1,500	5,509
Conference Expenses	1,000	1,000	0	-1,000	0
Subscriptions	2,393	2,393	2,393	0	2,103
Book of Remembrance Inscriptions	9,128	9,128	7,000	-2,128	4,321
External Legal Expenses	1,500	1,500	1,500	0	0
Other Expenses General	500	500	225	-275	225
Memorial Plaques	11,730	11,730	11,730	0	8,462
Organist Fees	20,000	17,166	10,000	-10,000	7,980
CAMEO Non Abatement Fees	20,000	61,600	63,000	43,000	0
Supplies & Services Expenditure	169,501	242,378	220,642	51,141	100,014

					Appendix 1
REVENUE CREMATORIUM					1 April 2019 to 31 January 2020
Description	Full Year				Actuals
	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	
	£		£		£
Design Services	5,530	5,530	5,530	0	4,846
Trade Waste/Recycling	7,127	7,127	7,349	222	7,349
Central Corporate Overhead	47,443	47,443	47,443	0	0
Support Services	60,100	60,100	60,322	222	12,195
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	1,128,570	-41,876	635,863
Book of Remembrance Inscriptions	-24,806	-24,806	-19,000	5,806	-16,952
Crematorium Containers	-200	-200	-400	-200	-340
Crematorium Memorials	-44,625	-44,625	-40,000	4,625	-35,156
Organist	-27,000	-27,000	-15,000	12,000	-13,140
Cremation Fees	-1,728,000	-1,728,000	-1,620,000	108,000	-1,305,880
Medical Fees	-44,400	-44,400	-41,625	2,775	-34,133
Interest Income	-7,688	-7,688	-7,688	0	-6,324
Miscellaneous Income	-4,000	-4,000	-4,000	0	0
Income	-1,880,719	-1,880,719	-1,747,713	133,006	-1,411,925
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	-1,780,821	133,006	-1,411,925
Net Cost of Service	-743,381	-715,381	-652,251	91,130	-776,062
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	-12,103
Below Net Cost of Service Sub Total	-126,271	-154,271	-154,271	-28,000	-12,103
Net Surplus	-869,652	-869,652	-806,522	63,130	-788,165
CAPITAL CREMATORIUM					1 April 2019 to 31 January 2020
Description	Full Year				Actuals
	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	
	£		£		£
New Land Purchase	0	835	835	835	835
Replacement of Abatement Equipment	750,000	750,000	750,000	0	0
Grand Total	750,000	750,835	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		

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	21	£30,000	Wendy Gregson	16/09/2019	Sally Curtis

REASON FOR BUDGET REALIGNMENT

Move £30,000 from Crematorium Repairs/Maintenance Fixed Plant/Cremators to CAMEO fees - due to non abatement of cremations as faulty abatement equipment to be replaced in year through an approved capital scheme. The fees for non-abatement has an original budget of £20,000 however at the JCC meeting held 16.9.19 is was agreed that £30,000 from R & M be realigned to finance the expected spend of £50,000.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium Repairs/Mtce Fixed Plant General	-30,000	144,272	114,272
				0
		-30,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000529	Crematorium CAMEO Non-Abatement Fees	30,000	20,000	50,000
				0
		30,000		

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	35	£12,200	Wendy Gregson	12.11.19	Sally Curtis

REASON FOR BUDGET REALIGNMENT

No cremations are being abated for the calendar year 2019, this will incur TMAC's to be purchased as part of the CAMEO scheme. The estimated throughput is 2200 funerals. The rate has been released by CAMEO for 1.1.20 which will be the price for our purchased TMAC's at £56.00 each, based on a 50% buy in. This brings the estimated cost to £61,600 - 1100 @ £56. A further £11,600 is to be realigned between detail code 0124 and 0529. Also a new water dispenser has been purchased this year requiring a realignment of £600 between detail code 0310 and 0367.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium R & M Fixed Plant.Cremators	-11,600	114,272	102,672
4101000367	Crematorium Stationery	-600	6,000	5,400
				0
		-12,200		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000310	Crematorium Hire Vending Machines	600	600	1,200
4101000529	Crematorium CAMEO Non-abatement Fees	11,600	50,000	61,600
				0
		12,200		

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	53	34%	67	43%	15	10%	20	13%	155
Sep-19	63	38%	60	36%	11	7%	31	19%	165
Oct-19	75	41%	73	40%	6	3%	29	16%	183
Nov-19	64	32%	87	44%	10	5%	37	19%	198
Dec-19	75	39%	79	41%	12	6%	26	14%	192
Jan-20	90	35%	114	44%	16	6%	40	15%	260
Feb-20									
Mar-20									
	686	36%	770	41%	115	6%	311	17%	1882
Constituent Authority Percentage excluding out of area cremations									
April 19 to Jan 20	686	43.67%	770	49.01%	115	7.32%			1571

Appendix 4

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	155
September	198	209	187	160	165
October	175	185	188	194	183
November	219	211	179	190	198
December	199	245	221	166	192
January	217	236	252	199	260
February	233	233	255	204	
March	238	254	233	202	
TOTAL Number of Cremations	2493	2623	2514	2235	1882

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 4

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 Creamtions 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	53	67	15	20	155
September	63	60	11	31	165
October	75	73	6	29	183
November	64	87	10	37	198
December	75	79	12	26	192
January	90	114	16	40	260
February					
March					
TOTAL per area 2019/2020	686	770	115	311	1882
Percentage per authority 2019/2020	43.67%	49.01%	7.32%		1571

Early 2019 - Barnby Moor Crematorium opened Ranby

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE

TITLE : Situational Report

1.0 Summary

This report is aimed at giving a current picture of where the crematorium is.

1 Recommendations

That the report be noted.

2.0 Situation to date

The Crematorium has experienced a year of change

- Reduced staffing levels
- New website
- New newsletter for funeral directors
- New corporate image being rolled out
- New land acquisition and resulting work
- Changes which are continuing with legislation
- New systems of work
- Continuous development of Gardens of Remembrance
- Re-decoration of offices and waiting room and vestry
- Very busy January 2020.
- Internal Audit – Cemeteries, Crematorium and Public Health Funerals

3.0 Actions to date

- Restructure of staffing to reduce overtime and give more comprehensive cover – on-going
- Visual tributes in Thoresby Chapel
- New opening hours to extend funeral service and office facilities on 2 nights per week.
- New reduced service cost for direct services and those who want to keep costs down.
- New hour long intervals between service times to give families more unhindered time to chat and view flowers.
- New website launched
- Newsletter sent
- New rockery boundary started to provide division from chapel entrance and those walking from new car park.
- Assessment of works to be carried out
- Training sessions with Ley ministry as part of their professional learning.
- Successful Service of Thanksgiving and Remembrance
- Excellent status for Internal Audit review.

4.0 Actions to be completed

- Marketing and commercialism review
- Meeting with funeral directors and members of committee

- Restructure and appointment of 3.6 members of staff
- Overview of repairs and renewals
- Abatement installation
- Continuing development of grounds
- Overview of existing memorial schemes
- Overview of floral tribute policy
- Procurement and installation of new CCTV
- Forward planning of new memorial schemes/revenue streams

5.0 Existing issues

- 2 full time members of staff have left
- 1 part time member of staff has retired
- High incidence of sickness absence
- All the absences have led to restrictions on development of the service but not restricted what funerals can take place.
- Absences have had a heavy impact on those members of existing staff who have remained at work and had to cover in the areas where absence has been to ensure no impact on the bereaved whilst still undertaking their own duties leading to increases in overtime.

5 **Risk assessment of recommendations and options**

<u>Risk</u>	<u>Risk Assessment</u>	<u>Risk Level</u>	<u>Risk Management</u>
That the staffing re-structure is resolved and full staffing resumed	Potential for recruitment to be slow	Low	Ensure that re-structure occurs and new roles are assimilated into existing working systems

6 **IMPLICATIONS**

- Relevant Legislation:
- Human Rights: It is not considered that individual human rights will be infringed.
- Equality and Diversity: No direct impact
- Climate change and environmental sustainability: No direct impact
- Crime and Disorder: No direct impact
- Budget /Resource: Salaries are already included within existing budgets.

For further information please contact S A Curtis on 01623 621811

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

24 February 2020

BUSINESS PLAN FOR A COMMERCIAL REVIEW OF THE CREMATORIUM SERVICE

1. SUMMARY

- 1.1 This report explains the rationale for a commercial review of the crematorium service and proposes next steps.

2. RECOMMENDATIONS

To be resolved:

- 2.1 That the Joint Committee approves the commissioning of business and marketing expertise to undertake a commercial review of the crematorium service; authority for commissioning an initial high level review to be delegated to Mansfield District Council's Head of Finance in consultation with the Director and Registrar of the Crematorium.
- 2.2 That the costs of the review be met from the Crematorium budget.
- 2.3 That a progress report be brought to the next meeting of the Joint Committee.

3.0 Background Information

- 3.1 At the last meeting it was agreed that the Joint Committee receive a report containing proposals for putting together a business plan to take a more commercial approach in relation to the Crematorium that brings together elements of throughput, investment, income and expenditure.
- 3.2 The Joint Committee concluded that there may be scope for business improvement by identifying opportunities for doing things differently to improve financial performance, including a review of the approach to marketing.

4.0 Proposals

- 4.1 It is proposed that as a first step a high-level review is undertaken in order to identify areas for further review and to identify whether there is any need for specialist consultants to be appointed.
- 4.2 This review should include benchmarking against other crematorium services and a costing matrix to assess how the costs of the service are currently being covered. It should also include consideration of advertising, marketing and branding, whether increasing staffing levels would assist service provision; and arranging an event with funeral directors to promote the service and obtain feedback regarding priorities in

terms of service provision. Options to explore may include refurbishment and target waiting times.

- 4.2 This review should be undertaken by one of the member authorities' Organisational Improvement/Transformation Teams, in consultation with the Crematorium Service. These teams have the necessary expertise, and this should also minimise the pressure on resource within the Crematorium Service. The work would be undertaken under a service level agreement with the cost being covered by the Crematorium budget.
- 4.3 A progress report will be brought to the next meeting of the Joint Committee.
- 4.4 It is proposed that authority is delegated to Mansfield District Council's Head of Finance to invite expressions of interest from the Improvement/Transformation Teams, and to commission the initial high-level review following consultation with the Director and Registrar of the Crematorium.

Background Papers

For further information please contact Sue Bearman Clerk to the Committee, sue.bearman@nsdc.info, 01636 655935.

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE

TITLE : Meeting with Funeral Directors and Crematorium Visit

1.0 Summary

1.1 To present an up-date on the proposal to meet with Funeral Directors and tour the crematorium

2 Recommendations

- i) That a group of funeral directors be invited to meet with members of the committee immediately following the May meeting of the Joint Committee.
- ii) That there is an open invitation to all members of the Joint Committee to visit the crematorium, but that a formal visit will take place on the day of the May meeting.
- iv) That feedback from the meeting and visit will feed into the commercial review.

3 Background Information

3.1 It has previously been agreed to hold a meeting with Funeral Directors to try and establish why families choose a particular crematorium to hold their funeral service.

3.2 Due to the time of year which is notoriously busy for this industry it is impractical to try and get a group of funeral directors to a meeting until bookings slow down.

3.3 The requirement to take a large number of people around Mansfield Crematorium during a normal working day means that service times would have to be restricted and currently the number of funeral bookings being taken prevents this from occurring.

3.4 The opportunity of having a group of funeral directors who are representative of their industry and also the area we serve will give valuable insight into both how they work and what their incentive is to take funerals to different crematoria.

4 Risk assessment of recommendations and options

<u>Risk</u>	<u>Risk Assessment</u>	<u>Risk Level</u>	<u>Risk Management</u>
That funeral directors will not wish to take part in such discussions	Potential lack of industry and local knowledge to feed into report	Low	Ensure that there is a realistic representation of the industry present at any discussion.

5 **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 is limited resource implications as the crematorium chapel may have to be taken out of action for a limited period to allow for access around the building for a large group.

For further information please contact S A Curtis on 01623 621811

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE

TITLE : 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 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. An amount of £750,000 was set aside for this work of which £627,000 is the cost of the actual equipment and works associated with dismantling existing and installing new.
- 3.2 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.
- 3.3 Currently we are awaiting a response from Natural England relating to bats which have been found roosting in the stack. This has the potential to impact on timelines.
- 3.4 The scope of the work is quite extensive and at the moment we are establishing exactly where all the equipment will fit within our existing footprint to ensure that we have good access for maintenance. Only once we know exactly how the footprint will be will we be able to start to assess what additional repair works and decoration will be required to the roof, crematory and committal rooms and some of this work may not be possible to assess until the removal of the decommissioned cremator and the movement of the existing abatement equipment and the roof is not accessible currently. This work is budgeted for.
- 3.5 The proposed projected plan of works has previously been distributed but will be subject to change depending on weather conditions and possible location of the stack pipes.
- 3.6 Impact on services will be kept to a minimum with all aspects of scheduling being discussed prior, with the Director & Registrar.

4 **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.

5 **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 on 01623 621811

MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE

TITLE : RECYCLING OF PACEMAKERS

1.0 Summary

- 1.1 To present an update on the Recycling of Metals and extend the service to include pacemakers removed prior to cremation by Funeral Directors.

2 Recommendations

- i) That the Joint Committee agrees to offer Funeral Directors the opportunity to recycle any pacemakers they remove prior to cremation so that they can either filter in to the Recycling of Metals scheme or, once assessed if deemed to be suitable sent for use in developing countries through a pacemaker charity.
- ii) That the Joint Committee agrees to the continued rotation of donations as indicated in the report 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.
- iv) 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 in the same rotation.

3 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 affect 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 ICCM, together with Orthometals (the collection company), has expanded their Metals Recycling Scheme to include pacemakers. Under the scheme, funeral directors will be able to take pacemakers that have been removed prior to cremation to their local participating crematorium and place them in special bins provided by Orthometals. Orthometals will collect the bins alongside the other metals bins during their routine collections. The scheme has already been trialled at Mortlake Crematorium, where it has proven to be popular with their local funeral directors.
- 3.7 After collection, Orthometals will sort and test the pacemakers – those that are suitable will be donated to a pacemaker charity for use in developing countries. It is anticipated that the number of pacemakers suitable for donation will be low, and that most will be recycled. There is very little value in an individual pacemaker, but in larger numbers there is some scrap metal value. As with the metals scheme, any surplus will be distributed to bereavement related charities nominated by the participating crematoria, thus increasing the amount donated.
- 3.8 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.
- 3.9 The Joint Committee initially chose to support 3 Hospices in rotation which served the committee's area, the first one being the Nottingham Hospice (Ashfield District Council's nomination), the second John Eastwood Hospice in Sutton-in-Ashfield/Mansfield (Mansfield District Council's nomination) and the third Beaumont House in Newark (Newark & Sherwood District Council's nomination). 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.
- 3.10 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
- 3.11 The Joint Committee have recently re-confirmed their commitment to supporting the two hospices that currently serve directly the Local Authority areas i.e. Beaumont House and John Eastwood Hospice. Which, following their rotation

would mean that Ashfield District Council's nomination of John Eastwood Hospice would be the next nomination.

Rotation	Local Authority	Nomination
1	Ashfield District Council	John Eastwood Hospice
2	Mansfield District Council	John Eastwood Hospice
3	Newark & Sherwood DC	Beaumont House Hospice

5 **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

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