

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Council Chamber, Mansfield District Council Offices.

Monday, 13 January 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	Executive Mayor 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 16 September 2019	3 - 8
5.	Matters Arising	
6.	Financial Management Review 1 April to 31 October 2019	9 - 26
7.	Annual Review for Fees and Charges 2020/2021	27 - 37
8.	Revenue and Capital Budgets 2020/2021-2022/2023	38 - 52
9.	Clerk to the Joint Committee	53
10.	Any Other Business	
11.	Date of Next Meeting	

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)

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Ashfield District Council Offices on Monday, 16 September 2019 at 10.00 am.

PRESENT: Councillor Barsby, Councillor T Hollis, Councillor H Smith, Councillor A Burgin (Acting Chairman) Councillor Richardson and Councillor L Hurst (*did not act as Chairman due to arriving after the meeting commenced*)

APOLOGIES FOR ABSENCE: A Abrahams (Vice-Chairman) and Councillor T Smith (Committee Member)

1755 APPOINTMENT OF ACTING CHAIRMAN

Members of the Committee were informed that due to the delay of the Chairman and that the Vice-Chairman had submitted his apologies it was necessary to appoint an Acting Chairman should they wish to proceed with the meeting.

AGREED (unanimously) that Councillor A. Burgin from Mansfield District Council be appointed as Acting Chairman in order that the meeting may proceed.

1756 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

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

1757 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intention to record the meeting was declared.

1758 MINUTES OF THE MEETING HELD ON 28 MAY 2019

The Minutes of the Meeting held on 28 May 2019 were approved as a correct record and signed by the Acting Chairman.

1759 MATTERS ARISING

None

1760 APPOINTMENT OF TREASURER TO THE MANSFIELD & DISTRICT CREMATORIUM JOINT COMMITTEE

The Committee considered the report of the Human Resources Manager (Mansfield District Council) in relation to the appointment of the Treasurer to the Mansfield and District Crematorium Joint Committee following the retirement of the former Treasurer, Mick Andrews.

AGREED that:

- (a) 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; and

- (b) the Head of Finance (Section 151 Officer) at Mansfield District Council be appointment as Treasurer.

1761 FINANCIAL MANAGEMENT REVIEW REPORT FROM 1 APRIL 2019 - 31 JULY 2019

The Joint Committee considered the Financial Management Review report for the period 1 April to 31 July 2019, detailing the income and expenditure incurred to 31 July 2019 and the variances expected at year end. The variances due to employee expenses, premises related expenses and variances in supplies and services were reported. Members noted that the forecast position to 31 March 2020 was a surplus of £761,079 compared to the budgeted surplus of £869,652 which was a reduction of £108,573.

In noting that the reason for the above reduced amount Members queried what action was being taken to advertise the facilities available at the crematorium. The Director & Registrar stated that conversation were regularly held with funeral directors that used the Mansfield facility. The drop off in usage was attributable to the outlying areas where families of the deceased chose facilities which were closer to their home. In relation to costs, the feedback from the funeral directors was positive.

In response, a Member of the Committee commented that he would wish to see a more formal arrangement made with the funeral directors, suggesting that this could possibly be undertaken by an Officer of one of the constituent authorities. The Director & Registrar suggested that it may be beneficial to hold an open evening and providing light refreshments, with both funeral directors and the Members of this Committee being invited to attend. This would offer all parties the opportunity to discuss the current facilities and what they would wish to see in the future. The Member added that he would also wish to see a joint letter of support from the Leaders of the three authorities.

In relation to the timing of such an event, it was suggested that it be held when the website was fully operational and that it would also offer the opportunity of reaffirming that the facility was fully operational when the programmed capital works commenced.

Members discussed whether the facility remained competitive in relation to new and existing crematoria. The Director & Registrar advised that the fees and charges had been adjusted in April 2019 and that a pre-10am service had been made available at a reduced price. A service at this cost was also available to: public health funerals; those families on a limited budget; or those who wished to hold a 'no frills' funeral.

Members requested that a report providing figures be compiled in relation to which funeral directors had used the Mansfield Crematorium, both in the past and recently and that this could also be looked at from the view point of population growth in the constituent areas. Other information to be fed into the report was information as to what other crematoriums offered to their customers so that a comparison could be undertaken.

The Director & Registrar advised Members that many of the funeral directors were having to restructure their businesses due to the downturn in the number of funerals. She also advised that there was an increasing number of families who were choosing to have 'do-it-yourself' funerals thereby reducing the cost.

AGREED that:

- (a) the financial information provided in Appendix 1 and Table 3 of the report be noted;
- (b) the capital budget increase of £835 identified in 3.2.5 be approved;
- (c) an opening evening for funeral directors and Members of the Committee be held, the date of which was to coincide with when the website was fully operational; and
- (d) a report be presented to a future meeting of the Committee detailing which funeral directors had used the Mansfield Crematorium, both in the past and recently. The report to provide information as to how population growth had and could, in the future, affect the usage of the facility and to also provide information as to what other crematoriums offered to their customers so that a comparison could be undertaken.

1762 RECYCLING OF METALS

The Committee considered the report of the Director & Registrar in relation to the Recycling of Metals obtained through cremation and the donation of monies received therefrom.

The report set out that each of the three local authorities nominated a bereavement based charity which served their respective area to benefit from the monies received from the recycling of metals. The names of the three charities that had benefited in the past were listed with Members being asked to consider which charities they would wish to see future monies distributed to.

In considering the report and which charities should benefit from future monies received, all Members agreed that they would wish to see Nottinghamshire Hospice removed from the list of charities.

Members debated how the current donations were calculated, with one Member suggesting that it should be amended to more accurately reflect the usage of the facility by the residents of each area e.g. Mansfield and Ashfield to receive 40% each of the monies and Newark & Sherwood 20%. The Member also suggested that the rotation period be for a 5 year period e.g. MDC – years 1 and 4; ADC – years 2 and 5; and NSDC – year 3. The Director & Register outlined the way in which the monies were received and distributed. She advised that there was no facility to split the monies raised from the metals recycled. In response to how much money had been distributed the previous year, the Director & Registrar advised that there had been 2 payments, 1 of £9k and 1 of £7k.

A Member expressed concern as to the proposed amendment and the way in which monies were distributed, commenting that it could result in one charity receiving a disproportionately high amount in comparison to the others. The Director & Registrar stated that there was no way to foresee the amount of monies that could be raised and distributed. She suggested that consideration be given to the way in which the charities were funded and whether they relied on a consistency of income.

In response to when one of the local authorities could amend their charitable nomination, the Director & Register advised that it would possibly be in October 2019.

At the conclusion of the debate Councillor T. Hollis proposed and Councillor H. Smith seconded that:

The amount of monies raised from the recycling of metals through cremation be split between the constituent local authorities as follows:

Ashfield District Council	40%
Mansfield District Council	40%
Newark & Sherwood District Council	20%

and that the rotation of distribution be as follows:

Mansfield District Council	Years 1 and 4
Ashfield District Council	Years 2 and 5
Newark & Sherwood District Council	Year 3

On being put to the vote the above proposal was **lost** with 3 votes for and 4 votes against (following the Acting Chairman using his casting vote).

AGREED that:

- (a) the Joint Committee agreed to support charities that gave the most benefit locally to both those who were in end of life care and also in the wider community for counselling etc. of those who required bereavement counselling;
- (b) each of the 3 local authorities nominated a bereavement based charity which served their respective area;
 - (i) MDC – John Eastwood Hospice
 - (ii) NSDC – Beaumont House Hospice
 - (iii) ADC – to be confirmed
- (c) any monies gained through the final collection for any of the remembrance services held at the crematorium (usually in December) also be donated to the nominated charities; and
- (d) all nominations be taken in rotation.

1763 ABATEMENT EQUIPMENT

The Committee considered the report of the Director & Registrar which sought to update Members on the proposed timelines for work which related to the abatement equipment to ensure operation in accordance with Environmental Permitting (England and Wales) Regulations 2010 which were made under the Pollution, Prevention and Control Act 1999 and cascaded down to crematoria under the Process Guidance Notes PG5/2(12).

The report set out the background to the works with the proposed projected plan of works being detailed in Appendix 1 of the report. It was, however, noted that the timeline could be subject to change, dependant on weather conditions and possible location of stack pipes.

In response to how disruption would be kept to a minimum, the Director & Registrar advised disruption would be kept to a minimum and that the majority of work would be undertaken during opening hours. It was anticipated that any potential noisy works would be undertaken on a Friday or Monday. She also confirmed that the cost of the works was within the budget figure.

AGREED that the report be noted.

1764 LAUNCH OF NEW WEBSITE

The Committee considered the verbal and visual presentation of the Crematorium's website by the Director & Registrar. She advised that its full development had been delayed due to sickness absence by the web developer.

A Member suggested that, when complete, the website displayed images of the grounds as they provided an attractive image of the facility. The Director & Registrar confirmed that images of the grounds and chapels would be included and updated on a regular basis to reflect the changes in seasons.

It was noted that all the 3 local authorities would be required to update the link from their own website into the new crematorium website.

1765 ANY OTHER BUSINESS

The Chairman of the Committee apologised to the Members for her late arrival. She also thanked Councillor Burgin for undertaking the role of Acting Chairman throughout the duration of the meeting.

1766 DATE OF NEXT MEETING

It was noted that all the following forthcoming meetings would be held at 10am on a Monday:

9 December 2019	(Mansfield DC)
24 February 2020	(NSDC)
18 May 2020	(ADC)

Meeting closed at 11.00 am.

Chairman

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
9 December 2019**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2019 TO 31 OCTOBER 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 October 2019.

2. RECOMMENDATION

To be resolved:

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

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Table 1 below summarises the income and expenditure incurred to 31 October 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. For details of 2019/2020 budget realignments please see appendix 2.

Table 1

CREMATORIUM	FULL YEAR				1 April 2019 to 31 October 2019
	Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Original Budget
Employee Costs	408,492	405,215	379,903	-28,589	217,213
Premises Related Expenses	405,776	364,176	356,265	-49,511	166,760
Transport Related Expenditure	306	306	200	-106	0
Supplies and Services	169,501	242,378	224,087	54,586	70,119
Support Services	60,100	60,100	60,322	222	7,349
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,170,446	1,198,446	1,147,048	-23,398	461,440
Rev Income	-1,880,719	-1,880,719	-1,717,488	163,231	-935,249
Income	-1,880,719	-1,880,719	-1,717,488	163,231	-935,249
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	-1,750,596	163,231	-935,249
Net Cost of Service	-743,381	-715,381	-603,548	139,833	-473,809
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	-757,819	111,833	-485,912

CREMATORIUM CAPITAL	FULL YEAR				1 April 2019 to 31 October 2019
	Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget
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 (£29,000)

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 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. The gardener/relief technician post was filled in November 2019 and the other vacant posts are expected to be filled in January 2020.

3.1.2 Premises Related Expenses total forecasted variance (£50,000)

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. This has been set at £56 for each tradable mercury abated

cremation (tmac) purchased. Our estimate is that we will be charged for 1,100 tmac's at £56 each, totalling £61,600.

Further savings on utility expenses has been forecast at (£8,400).

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

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.

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:-

- Materials rodent control (£450)
- Printing (£3,000)
- Stationery (£1,000)
- Medical referee fees (£3,700)
- Software Licences (£760)
- Postages (£1,000)
- Organist Fees (£10,000)

Budget forecasts have increased in the following areas:-

- Hire vending machines £600
- Payments to local authorities £3,277
- Systems software £519
- Telephones £1,500

Budget realignments have been processed to move forecast budget savings to finance the above budget increases.

3.1.4 Income total forecasted variance £163,000.

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 slightly lower than the number carried out last year; with the total throughput for 2018/2019 being 2,235. The income forecast for 2019/2020 has been lowered to 2,200 cremations being undertaken this financial year, resulting in a potential £144,000 income reduction.

The income for the use of the organist at funerals has been forecast as £8,500 lower than budget due to reduced demand for this service. The income for the recharge of Medical Fees has reduced by £3,700 due to the estimated number of cremations being forecast from 2,400 to 2,200. The income for inscriptions, containers and memorials is also reduced by £7,000 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 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 October 2019 is 1,232, a decrease of 42 (3.3%) compared to 1,274 over the same period in 2018/2019. Table 2 below compares the April to October number of cremations for the last 5 years.

Table 2

Period	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total
April 2019-October 2019	457	490	77	208	1232
April 2018-October 2018	465	483	66	260	1274
April 2017-October 2017	480	548	95	251	1374
April 2016-October 2016	457	533	143	311	1444
April 2015-October 2015	471	460	120	336	1387

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. Based on this information the estimated number of cremations for 2019/2020 is reduced to 2,200. This forecast will be reviewed on a monthly basis.

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

Table 3

Mansfield Crematorium		
Balance Sheet as at 31 October 2019		
31 March 2019		31 October 2019
£		£
2,277,048	Property, Plant & Equipment	2,277,048
2,277,048	Long Term Assets	2,277,048
229,234	Short Term Debtors	212,770
-16,998	Provisions	-16,998
1,691,339	Cash and Cash Equivalents	1,306,307
1,903,575	Current Assets	1,502,079
-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	2,554,126
	Financed by:	
800,698	Capital Fund	799,863
0	Surplus/(deficit) in year	485,912
248,366	General Reserve	236,263
1,049,064	Usable Reserves	1,522,038
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	2,554,126

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 October 2019 was £212,770.

Ageing Summary:

Month invoice raised:	Amount Due £
○ October (Current month)	£142,394
○ September (1 month overdue)	£44,087
○ August (2 months overdue)	£16,065
○ July (3 months overdue)	£980
○ Pre-July 2019 (over 4 months)	£9,244
○ TOTAL	£212,770

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 October 2019 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 October 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.

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 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 October 2019 is a surplus of £485,912, see appendix 1.

The year-end forecast position to 31 March 2020 is a surplus of £757,819, compared to the budgeted surplus of £869,652, which is a reduction in surplus of £111,833.

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 2,200 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. Although there has been minimal spend on this budget to the end of October 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- October 2019 No. of Cremations	April 2019 - October 2019 Usage Percentage	Forecast Surplus £757,819 split
Ashfield	457	44.63%	£ 338,206
Mansfield	490	47.85%	£ 362,628
Newark & Sherwood	77	7.52%	£ 56,984
TOTAL	1,024	100.00%	£ 757,819

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
Telephone	-	01623 463305
E-mail	-	wgregson@mansfield.gov.uk

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2019 to 31 October 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
Salaries Basic Pay	297,262	294,454	253,383	-43,879	139,155
Salaries Overtime	18,000	18,000	27,600	9,600	17,065
Salaries National Insurance	23,287	23,287	23,538	251	13,049
Salaries Superannuation	69,603	69,134	69,489	-114	47,256
Salaries Vacancy Savings	-5,553	-5,553	0	5,553	0
Superann Additional Allowances	1,168	1,168	1,168	0	45
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	379,903	-28,589	217,213
Repair/Maintenance Buildings	23,120	23,120	23,120	0	10,993
Grounds Maintenance General	20,440	20,440	20,440	0	7,129
EPA Testing	1,500	1,500	1,500	0	0
Repair/Maintenance Fixed Plant Cremators	144,272	102,672	102,672	-41,600	901
Electricity	45,900	45,900	44,000	-1,900	14,909
Gas	48,000	48,000	42,000	-6,000	16,876
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	8,850	-4,150	3,625
Insurance	15,500	18,961	18,961	3,461	18,961
Cleaning Materials	4,200	4,200	4,200	0	3,224
Legionella	0	0	500	500	120
Premises Related Expenditure	405,776	364,176	356,265	-49,511	166,760
Car Allowances	306	306	200	-106	0
Transport Related Expenditure	306	306	200	-106	0
Equipment Acquisitions	0	28,000	28,000	28,000	12,103
Furniture Acquisitions	4,000	4,000	4,000	0	712
Hire Vending Machines	600	1,200	1,200	600	612
Light Plant and Tools	4,000	4,000	4,000	0	267
Bio Boxes	4,000	4,000	4,000	0	3,098
Materials Rodent Control	450	450	0	-450	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	781
Printing	9,000	9,000	6,000	-3,000	926
Stationery	6,000	5,400	5,000	-1,000	1,786
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	40,700	-3,700	24,150
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	1,238
Systems Software	0	519	519	519	519
Telephones	6,500	8,815	8,000	1,500	3,993
Conference Expenses	1,000	1,000	0	-1,000	0
Subscriptions	2,393	2,393	2,393	0	670
Book of Remembrance Inscriptions	9,128	9,128	9,128	0	2,365
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	2,720
Organist Fees	20,000	17,166	10,000	-10,000	4,860
CAMEO Non Abatement Fees	20,000	61,600	61,600	41,600	0
Supplies & Services Expenditure	169,501	242,378	224,087	54,586	70,119

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2019 to 31 October 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	7,349	222	7,349
Central Corporate Overhead	47,443	47,443	47,443	0	0
Support Services	60,100	60,100	60,322	222	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	1,147,048	-23,398	461,440
Book of Remembrance Inscriptions	-24,806	-24,806	-19,000	5,806	-9,112
Crematorium Containers	-200	-200	-600	-400	-295
Crematorium Memorials	-44,625	-44,625	-43,000	1,625	-24,668
Organist	-27,000	-27,000	-18,500	8,500	-8,910
Cremation Fees	-1,728,000	-1,728,000	-1,584,000	144,000	-869,490
Medical Fees	-44,400	-44,400	-40,700	3,700	-22,774
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	-1,717,488	163,231	-935,249
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	-1,750,596	163,231	-935,249
Net Cost of Service	-743,381	-715,381	-603,548	139,833	-473,809
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	-757,819	111,833	-485,912
CAPITAL CREMATORIUM	Full Year				1 April 2019 to 31 October 2019
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Original Budget	Actuals
	£		£	£	£
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		

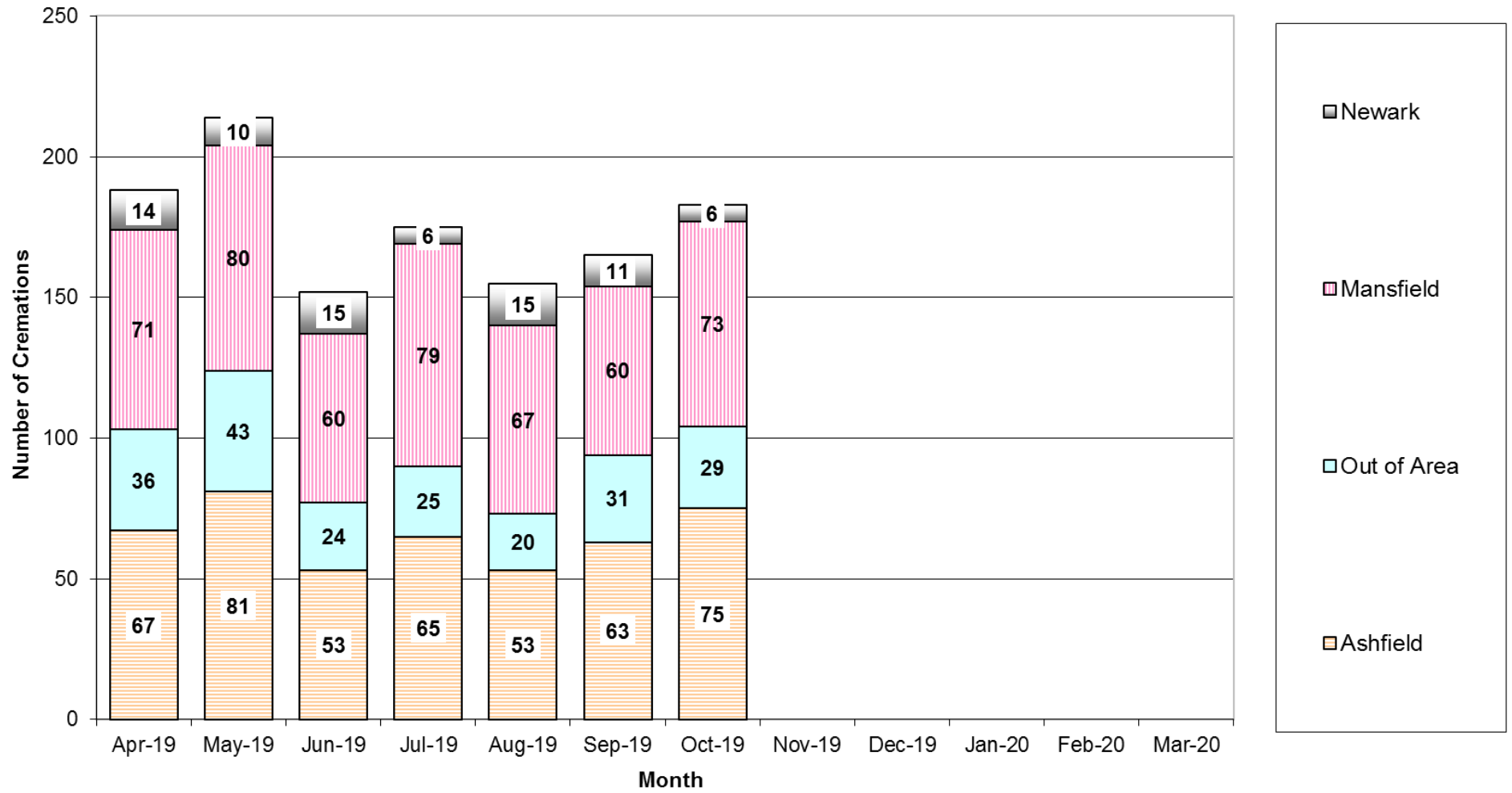
Appendix 3

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									
Dec-19									
Jan-20									
Feb-20									
Mar-20									
	457	37%	490	40%	77	6%	208	17%	1232

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	155
September	198	209	187	160	165
October	175	185	188	194	183
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	1232

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	53	67	15	20	155
September	63	60	11	31	165
October	75	73	6	29	183
November					
December					
January					
February					
March					
TOTAL per area 2019/2020	457	490	77	208	1232
Percentage per authority 2019/2020	44.63%	47.85%	7.52%		1024

Early 2019 - Barnby Moor Crematorium opened Ranby

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
9 December 2019**

ANNUAL REVIEW OF FEES AND CHARGES FOR 2020/2021

1. SUMMARY

- 1.1 This report shows the proposed fees and charges to be introduced from 1 April 2020 to 31 March 2021.

2. RECOMMENDATIONS

To be resolved:

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

3. BACKGROUND

- 3.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2020 to 31 March 2021.
- 3.2 In 2019/2020 the main cremation fee was increased by 5%. This report recommends that the basic cremation fee is increased by 8% in 2020/2021. This is 3% higher than the proposed 5% increase that was previously approved in principle. It is proposed (in the Revenue and Capital Budget 2020/2021-2022/2023 Report, also on this agenda) that the income from the additional 3% increase is to be transferred to the usable reserves Capital Fund, to contribute towards financing future works required to the Crematorium building and major assets as part of the Planned Preventative Works Programme.
- 3.3 The options for adjusting fees and charges comprise:
- Increase to cover a general inflationary increase
 - Increase to cover a specific inflationary increase
 - Increase or decrease to achieve the Committee's priorities

- Change to reflect market conditions
- Change to reflect actual cost of service
- Change to generate additional real income

Where there has been a change in the level of fees and charges, the basis (as per the above list) has been identified in Appendix 1.

- 3.4 Charges are generally rounded to the nearest 50 pence or £1. This is particularly relevant where customers pay in cash.
- 3.5 The fees and charges put forward have been used in calculating the proposed budgets for 2020/2021 and changes to this would result also in changes to those budgets.
- 3.6 The Consumer Price Index (CPI), which provides the measure for inflation, was at 1.5% at October 2019. The Bank of England Inflation Report (May 2019) shows that there is an expectation from the Bank of England that inflation will hover around the target level of 2% over the medium term. If the UK leave the EU without a deal then there is a possibility that inflation could rise significantly as the cost of importing goods from the EU becomes more expensive.
- 3.7 Growth across the UK has been volatile during 2019, largely due to Brexit-related effects. The first quarter of 2019 saw growth at 0.5%, although quarter two growth is projected to have been significantly weaker. The Office of Budgetary Responsibility projection is that Gross Domestic Product (GDP) growth in 2019 will drop back to 1.2% from 1.4% in 2018. For the period covered by the budget, growth is expected to rise slightly to 1.4% into 2020 before steadily increasing to 1.6% in 2021 and staying at this level until at least 2023.
- 3.8 Table 1 below compares the 2019/2020 adult cremation fees including the medical fee for the crematoria in our region and the number of cremations undertaken in the 2017 and 2018 calendar years:

Table 1

Crematorium	Adult Cremation Fee including Medical Fee for 2019/2020	Number of Cremations 2017	Number of Cremations 2018
Bramcote	£712.00	2,762	2,639
Derby	£737.00	2,652	2,593
Mansfield	£738.50	2,501	2,371
Wilford Hill - Nottingham	£744.00	1,839	1,816
Gedling (opened Jan 17)	£745.00	998	1,371
Chesterfield	£750.00	2,339	2,174
Babworth - Retford (opened Aug 18)	£794.00	0	234
Barnaby Moor - Retford (opened Feb 19)	£795.00	0	0
Amber Valley - Swanwick	£850.00	1,346	1,489
Grantham	£999.00	1,154	1,127
Sherwood Forest - Ollerton	£999.00	1,131	1,048
TOTAL Number of Cremations		16,722	16,862

Within the local area the Mansfield and District Crematoria is the third lowest in price for an adult cremation fee including medical fee for 2019/2020. The graph in Appendix 2 compares the cremation fees including medical fees for 2019/2020 for local crematoria.

- 3.9 Data obtained from the Cremation Society as at 1 January 2019 states that of the 299 Crematoria in the UK, Mansfield is the fifty fifth lowest in price for a basic cremation (forty sixth lowest at 1 January 2018).
- 3.10 Table 2 below shows the recommended increase for basic cremation fees by 8% in 2020/2021 and 5% in 2021/2022 and 2022/2023.

Table 2

	Approved 2019/2020 £	Proposed 8% increase 2020/2021 £	Estimate assuming 5% increase	
			2021/2022 £	2022/2023 £
Cremation fee	720.00	778.00	817.00	859.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	738.50	796.50	835.50	877.50

- 3.11 The basic cremation and medical referee's fee for an adult cremation proposed for 2020/2021 is £796.50, which is an increase of £58 (8%) on the 2019/2020 approved fee.
- 3.12 Table 3 below shows alternative percentage increases to the basic adult cremation fee for 2020/2021 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2019/2020 Cremation Fee			
	5%	8%	10%	17.25%
Basic Adult Cremation Fee	£756.00	£778.00	£792.00	£844.20
Forecasted Number of Cremations	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,587,600	£1,633,800	£1,663,200	£1,772,820
Forecasted Additional Income if % Rise Increased	-	£46,200	£75,600	£185,220

- 3.13 An assessment of required planned preventative works programme for the Crematorium and other major assets has been undertaken and shows that over the next 20 years a total of £3,140,207 is required to keep the Crematorium operational. Increasing the proposed fee by 8% would allow the additional 3% to be put to the Capital Fund to help meet the capital requirements over the next 2 years. However, to meet the £3,140,207 over the next 20 years without an impact on the revenue budget and distributed surplus fees would need to be increased by 17.25% in 2020/2021. This would put £185,000 per annum into the Capital Fund until 2029/2030 and then the contribution could be reduced to £140,000 per annum until 2038/2039. The Revenue and Capital Budget 2020/2021-2022/2023 Report recommends that a working group be set up to assess the options in respect of how the Planned Preventative Works Programme is funded.
- 3.14 The income received from the basic cremation fees for the financial years 2016/2017 to 2019/2020 (forecast) is shown in table 4 below:

Table 4

Year	Basic Adult Cremation Fee	Number of Cremations April to March per annum	Income Received	Annual Increase	Annual Increase
2016/2017	£605.00	2,623	£1,579,183	£178,477	12.3%
2017/2018	£635.00	2,514	£1,588,048	£8,865	0.4%
2018/2019	£686.00	2,235	£1,526,370	-£61,678	-4.1%
2019/2020 forecast	£720.00	2,200	£1,584,000	£57,630	3.6%

Please note that the income received figures and number of cremations data in table 4 are for all the different cremation fees available and not just the basic adult cremation fees.

- 3.15 Table 5 below shows the basic cremation fee proposed for 2020/2021 to 2022/2023 and the forecast income. The number of cremations forecast from 2020/2021 onwards has been reduced from 2,400 to 2,100 per annum to reflect current throughput data.

Table 5

Year	Basic Adult Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2020/2021	£778.00	£58	2,100	£1,633,800
2021/2022	£817.00	£39	2,100	£1,715,700
2022/2023	£859.00	£42	2,100	£1,803,900

It is proposed within the Capital and Revenue Budget 2020/2021 to 2022/2023 that the additional 3% increase in 2020/2021 to be moved to

the Capital Fund which amounts to £46,200 annually as shown in table 6 below:

Table 6

	Year	Year	Year
	2020/2021	2021/2022	2022/2023
Prior Year Fee	£720	£778	£817
5% fee increase	£36	£39	£42
3% fee increase	£22	£0	£0
Total Increase	£58	£39	£42
Proposed Fee	£778	£817	£859
Cremation Fee income based on 2100 funerals	£1,512,000	£1,587,600	£1,669,500
5% Cremation Fee Increase - Revenue	£75,600	£81,900	£88,200
Total Cremation Fee Revenue Income	£1,587,600	£1,669,500	£1,757,700
3% Cremation Fee Increase - Reserve Capital Fund	£46,200	£46,200	£46,200
Total Cremation Fee Income	£1,633,800	£1,715,700	£1,803,900

3.16 During January to December 2018 Mansfield Crematorium carried out 2,371 cremations, ranking it the thirty ninth highest of the 299 Crematoria operating throughout the UK (Thirtieth highest in 2017).

4. OPTIONS AVAILABLE

Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2020/2021 – 2022/2023 and the reserves of the JCC needs to be considered.

5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial -That the figures contained within the proposed fees and charges are inaccurate	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur	Medium	A quality check is undertaken throughout the process and errors identified.
Reputational – That the proposed fees damage the reputation of the Joint Crematorium Committee	Work is undertaken to review all UK crematoria fees and annual increases and as well as those Crematoria operating within our region.	Low	The proposals are in line with the Joint Crematorium Committees corporate priorities

6. ALIGNMENT TO COMMITTEES PRIORITIES

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

7. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: No direct impact
- (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: The Environmental Permitting (England and Wales) Regulations 2017 – the Environmental Protection (England) (Crematoria Mercury Emissions Burden Sharing Certifications) Direction 2010.
- (e) Crime and Disorder: No direct impact.
- (f) Budget / Resources: The income anticipated from the proposed fees and charges will be included in the 2020/2021 revenue budgets. The impact of any amendments will be assessed.

8 CONSULTATION

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

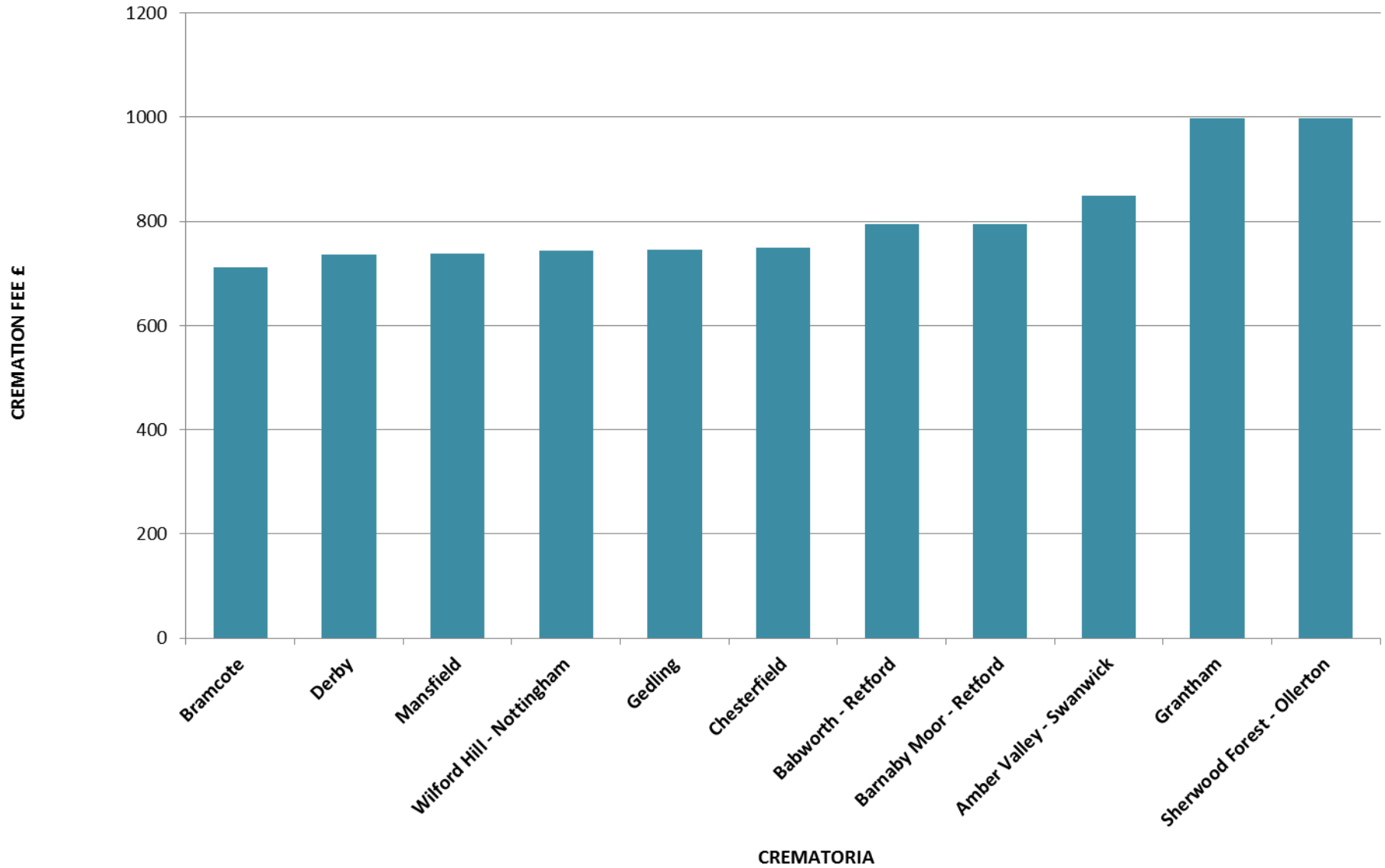
9 BACKGROUND PAPERS

Comparison fees and charges and number of cremations carried out have been obtained from the Cremation Society.

Report Author	-	Wendy Gregson
Designation	-	Senior Finance Advisor
Telephone	-	01623 463305
E-mail	-	wgregson@mansfield.gov.uk

Cremation Fees including Medical Fees - April 2019 to March 2020

Appendix 2



MANSFIELD CREMATORIUM FEES	2018/2019	APPROVED FEES AND CHARGES 2019/2020			INFLATION INCREASE 2020/2021		PROPOSED FEES AND CHARGES FROM 1 APRIL 2020 TO 31 MARCH 2021							Appendix 1	
	Total Fee	Net	VAT @ 20%	Total Fee	2.0% Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	Comments		
CREMATION FEES															
For the Cremation:															
(i) of the body of a person whose age at the time of death exceeds 16 years. This is for an hour long funeral held at peak time on a weekday.	£686.00	£720.00	£0.00	£720.00	£14.40	£734.40	£778.00	£0.00	£778.00	EXEMPT	£58.00	8.06%	£58.00	To achieve the Committees priorities	Base 5% increase plus an additional 3% increase for future capital works
(ii) surcharge for a Saturday Service	£0.00	£100.00	£0.00	£100.00	£2.00	£102.00	£108.00	£0.00	£108.00	EXEMPT	£8.00	8.00%	£8.00	To reflect market conditions	This is a new fee for weekend services.
(iii) of the body of a person whose age at the time of death exceeds 16 years. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday.	£0.00	£600.00	£0.00	£600.00	£12.00	£612.00	£650.00	£0.00	£650.00	EXEMPT	£50.00	8.33%	£50.00	To reflect market conditions	This is a new fee reflecting a lower charge for additional coffins at double/multiple funerals.
(iv) of the body of a person whose age at the time of death exceeds 16 years. This is for a 45 minute funeral held at off peak times on a weekday.	£0.00	£450.00	£0.00	£450.00	£9.00	£459.00	£490.00	£0.00	£490.00	EXEMPT	£40.00	8.89%	£40.00	To achieve the Committees priorities	This is a new fee for off peak time shorter funerals to meet social need.
(v) of the body of a person whose age at the time of death exceeds 16 years. This is a direct cremation fee, with no service and no attendances at peak time on a weekday.	£0.00	£600.00	£0.00	£600.00	£12.00	£612.00	£650.00	£0.00	£650.00	EXEMPT	£50.00	8.33%	£50.00	To achieve the Committees priorities	This is a new fee for peak time direct funerals to meet social need.
(vi) of the body of a person whose age at the time of death exceeds 16 years. This is a direct cremation fee 45 minute funeral, with no service and no attendances at off peak time on a weekday.	£0.00	£450.00	£0.00	£450.00	£9.00	£459.00	£490.00	£0.00	£490.00	EXEMPT	£40.00	8.89%	£40.00	To achieve the Committees priorities	This is a new fee for off peak time direct funerals to meet social need.
(vii) of foetal remains, the body of a still born child or of a child whose age at the time of death does not exceed 12 years	£60.00	£61.20	£0.00	£61.20	£1.22	£62.42	£0.00	£0.00	£0.00	EXEMPT	-£61.20	-100.00%	-£61.20	To reflect market conditions	This service will be free of charge in line with other local crematoria.
Each cremation is subject to:															
A Medical Referees charge	£18.50	£18.50	£0.00	£18.50	£0.00	£18.50	£18.50	£0.00	£18.50	EXEMPT	£0.00	0.00%	£0.00		
The above Cremation Fees include:															
•The use of the service chapel															
•All attendances after the coffin has been placed on the catafalque															
•Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away															
•The provision of recorded music															
•A cremation certificate, is supplied for all cremated remains removed from the crematorium															
MISCELLANEOUS CREMATION FEES															
The use of Crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£43.50	£45.00	£0.00	£45.00	£0.90	£45.90	£45.00	£0.00	£45.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	
The use of the Chapel for an extended services/or additional time fee	£150.00	£150.00	£0.00	£150.00	£3.00	£153.00	£150.00	£0.00	£150.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	
The use of of the Chapel only (memorial or service elsewhere)	£0.00	£250.00	£0.00	£250.00	£5.00	£255.00	£280.00	£0.00	£280.00	EXEMPT	£30.00	12.00%	£30.00	To reflect market conditions	This is a new fee for the use of the chapel only. This could be for memorial services or services that wish disposal elsewhere.
The Strewing of remains cremated from elsewhere - administration fee	£60.00	£60.00	£0.00	£60.00	£1.20	£61.20	£60.00	£0.00	£60.00	EXEMPT	£0.00	0.00%	£0.00	To reflect actual cost of service	This is the basic administration fee for this service
The Strewing of remains cremated from elsewhere - appointment fee	£0.00	£10.00	£0.00	£10.00	£0.20	£10.20	£10.00	£0.00	£10.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	This fee is in addition to the strewing of remains administration fee if an appointment is required
Retention of cremated remains - fee per month	£22.00	£22.00	£0.00	£22.00	£0.44	£22.44	£22.00	£0.00	£22.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	To act as a deterrent
Register Search - fee per year searched	£12.00	£10.00	£2.00	£12.00	£0.24	£12.24	£10.83	£2.17	£13.00	SR	£1.00	8.33%	£0.83	To achieve the Committees priorities	To encourage correct information
CONTAINERS															
The supply of an additional bio box if required	£15.00	£15.00	£0.00	£15.00	£0.30	£15.30	£15.00	£0.00	£15.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	A bio box is given with every set of cremated remains removed but occasionally families require a further container.
The fee to split cremated remains including up to 3 biodegradable tubes	£0.00	£15.00	£0.00	£15.00	£0.30	£15.30	£15.00	£0.00	£15.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	This is a fee to split cremated remains including the supply of a biodegradable tube

MANSFIELD CREMATORIUM FEES	2018/2019	APPROVED FEES AND CHARGES 2019/2020			INFLATION INCREASE 2020/2021		PROPOSED FEES AND CHARGES FROM 1 APRIL 2020 TO 31 MARCH 2021						Appendix 1		
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	Comments	
The supply of a mini keepsake urn	£0.00	£25.00	£0.00	£25.00	£0.50	£25.50	£0.00	£0.00	£0.00	EXEMPT	-£25.00	-100.00%	-£25.00	To reflect market conditions	This was a fee introduced a year ago and no interest shown so remove
A Standard casket	£40.00	£40.00	£0.00	£40.00	£0.80	£40.80	£40.00	£0.00	£40.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	To be phased out once current stock has gone as no up-take
An Infant casket	£20.00	£20.00	£0.00	£20.00	£0.40	£20.40	£20.00	£0.00	£20.00	EXEMPT	£0.00	0.00%	£0.00	To reflect market conditions	
COLUMBARIUM VAULTS															
For the Interment of cremated remains only:															
10 year lease	£510.00	£433.33	£86.67	£520.00	£10.40	£530.40	£475.00	£95.00	£570.00	SR	£50.00	9.62%	£41.67	To achieve the Committees priorities	
Renewal of 10 year lease	£255.00	£216.67	£43.33	£260.00	£5.20	£265.20	£237.50	£47.50	£285.00	SR	£25.00	9.62%	£20.83	To achieve the Committees priorities	
Double plaque/new plaque or 2nd Interment	£255.00	£216.67	£43.33	£260.00	£5.20	£265.20	£237.50	£47.50	£285.00	SR	£25.00	9.62%	£20.83	To reflect actual cost of service	
WEBCASTING & DIGITAL IMAGERY															
Webcast service live. A live webcast viewed via a secure easy to use website plus access to a recording of the webcast to watch again for a further 28 days.															
Physical copy of Webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£0.00	£50.00	£10.00	£60.00	£1.20	£61.20	£55.00	£11.00	£66.00	SR	£6.00	10.00%	£5.00	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Visual tribute - single photo, shown throughout the service.	£0.00	£4.17	£0.83	£5.00	£0.10	£5.10	£4.58	£0.92	£5.50	SR	£0.50	9.99%	£0.42	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£0.00	£33.33	£6.67	£40.00	£0.80	£40.80	£36.67	£7.33	£44.00	SR	£4.00	10.00%	£3.33	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Visual tribute - professional photo tribute. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£0.00	£58.33	£11.67	£70.00	£1.40	£71.40	£64.17	£12.83	£77.00	SR	£7.00	10.00%	£5.83	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	£0.00	£16.67	£3.33	£20.00	£0.40	£20.40	£18.33	£3.67	£22.00	SR	£2.00	10.00%	£1.67	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Visual tribute - physical copy of Pro Photo Tribute. A recording presented in a customised case.	£0.00	£20.83	£4.17	£25.00	£0.50	£25.50	£22.92	£4.58	£27.50	SR	£2.50	10.00%	£2.08	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Additional physical copies	£0.00	£20.83	£4.17	£25.00	£0.50	£25.50	£22.92	£4.58	£27.50	SR	£2.50	10.00%	£2.08	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
Additional photos - for each extra set of 25 photos	£0.00	£20.83	£4.17	£25.00	£0.50	£25.50	£22.92	£4.58	£27.50	SR	£2.50	10.00%	£2.08	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
For adding a video to the Pro Photo Tribute, any revisions, or any major departure away from the standard	£0.00	£20.83	£4.17	£25.00	£0.50	£25.50	£22.92	£4.58	£27.50	SR	£2.50	10.00%	£2.08	To reflect market conditions	Charges for webcasting and digital imagery introduced during 2019/2020
MEMORIALS															
CARDS:															
Book of Remembrance:															
Entries in Book of Remembrance - fee per line	£25.00	£21.25	£4.25	£25.50	£0.51	£26.01	£21.67	£4.33	£26.00	SR	£0.50	1.96%	£0.42	To reflect market conditions	The only permanent memorial
Digital Book of Remembrance:															
Swipe card	£15.00	£12.92	£2.58	£15.50	£0.31	£15.81	£12.50	£2.50	£15.00	SR	-£0.50	-3.23%	-£0.42	To reflect market conditions	Market conditions are based on competition.
Additional pages for Digital Book of Remembrance	£41.00	£35.00	£7.00	£42.00	£0.84	£42.84	£50.00	£10.00	£60.00	SR	£18.00	42.86%	£15.00	To reflect actual cost of service	Charged per page
Photos for Digital Book of Remembrance	£41.00	£35.00	£7.00	£42.00	£0.84	£42.84	£50.00	£10.00	£60.00	SR	£18.00	42.86%	£15.00	To reflect actual cost of service	Charged per page
Miniature Book of Remembrance:															
Miniature Book of Remembrance + minimum of 2 lines inscription	£70.00	£59.58	£11.92	£71.50	£1.43	£72.93	£62.50	£12.50	£75.00	SR	£3.50	4.90%	£2.92	To reflect actual cost of service	
Fee per extra line	£15.00	£12.92	£2.58	£15.50	£0.31	£15.81	£13.33	£2.67	£16.00	SR	£0.50	3.23%	£0.41	To reflect actual cost of service	
Memorial Card:															
Memorial card and minimum of 2 lines inscription	£30.00	£25.42	£5.08	£30.50	£0.61	£31.11	£26.67	£5.33	£32.00	SR	£1.50	4.92%	£1.25	To reflect actual cost of service	
Fee per extra line	£15.00	£12.92	£2.58	£15.50	£0.31	£15.81	£13.33	£2.67	£16.00	SR	£0.50	3.23%	£0.41	To reflect actual cost of service	
BASE BLOCKS:															
10 year lease	£285.00	£242.50	£48.50	£291.00	£5.82	£296.82	£250.00	£50.00	£300.00	SR	£9.00	3.09%	£7.50	To reflect market conditions	
Renewal of 10 year lease	£142.50	£121.25	£24.25	£145.50	£2.91	£148.41	£125.00	£25.00	£150.00	SR	£4.50	3.09%	£3.75	To reflect market conditions	
Double plaque or new inscription	£142.50	£121.25	£24.25	£145.50	£2.91	£148.41	£125.00	£25.00	£150.00	SR	£4.50	3.09%	£3.75	To reflect market conditions	
BRONZE KERB PLAQUE															
5 year lease	£165.00	£140.42	£28.08	£168.50	£3.37	£171.87	£145.83	£29.17	£175.00	SR	£6.50	3.86%	£5.41	To reflect market conditions	
Renewal of 5 year lease	£82.00	£69.58	£13.92	£83.50	£1.67	£85.17	£70.83	£14.17	£85.00	SR	£1.50	1.80%	£1.25	To reflect market conditions	
Double plaque or new inscription	£92.00	£78.33	£15.67	£94.00	£1.88	£95.88	£75.00	£15.00	£90.00	SR	-£4.00	-4.26%	-£3.33	To reflect market conditions	
MEMORIAL TREE WITH A 10 YEAR LEASE															
With a wooden backed perspex plaque	£380.00	£322.92	£64.58	£387.50	£7.75	£395.25	£333.33	£66.67	£400.00	SR	£12.50	3.23%	£10.41	To reflect market conditions	

MANSFIELD CREMATORIUM FEES	2018/2019	APPROVED FEES AND CHARGES 2019/2020			INFLATION INCREASE 2020/2021		PROPOSED FEES AND CHARGES FROM 1 APRIL 2020 TO 31 MARCH 2021						Appendix 1	
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	Comments
Renewal, refurbishment or double inscription on a new plaque	£105.00	£89.17	£17.83	£107.00	£2.14	£109.14	£91.67	£18.33	£110.00	SR	£3.00	2.80%	£2.50	To reflect market conditions
Renewal of 10 year lease	£185.00	£157.50	£31.50	£189.00	£3.78	£192.78	£166.67	£33.33	£200.00	SR	£11.00	5.82%	£9.17	To reflect market conditions
MEMORIAL ROSE BUSH OR FLOWING SHRUB WITH A 5 YEAR LEASE														
With a perspex plaque with backing	£215.00	£182.92	£36.58	£219.50	£4.39	£223.89	£187.50	£37.50	£225.00	SR	£5.50	2.51%	£4.58	To reflect market conditions
Renewal of 5 year lease	£107.50	£91.25	£18.25	£109.50	£2.19	£111.69	£93.75	£18.75	£112.50	SR	£3.00	2.74%	£2.50	To reflect market conditions
Renewal, refurbishment or double inscription on a new plaque	£105.00	£89.17	£17.83	£107.00	£2.14	£109.14	£93.75	£18.75	£112.50	SR	£5.50	5.14%	£4.58	To reflect market conditions
MEMORIAL ROSE BED														
Renewal of 5 year Lease	£370.00	£314.58	£62.92	£377.50	£7.55	£385.05	£320.83	£64.17	£385.00	SR	£7.50	1.99%	£6.25	To reflect market conditions
Renewal, refurbishment or double inscription on a new plaque	£105.00	£89.17	£17.83	£107.00	£2.14	£109.14	£93.75	£18.75	£112.50	SR	£5.50	5.14%	£4.58	To reflect market conditions
MEMORIAL BENCHES														
5 year lease	£320.00	£272.08	£54.42	£326.50	£6.53	£333.03	£333.33	£66.67	£400.00	SR	£73.50	22.51%	£61.25	To reflect market conditions
renewal of 5 year lease	£160.00	£135.83	£27.17	£163.00	£3.26	£166.26	£166.67	£33.33	£200.00	SR	£37.00	22.70%	£30.84	To reflect market conditions
Renewal, refurbishment or double inscription on a new plaque	£105.00	£89.17	£17.83	£107.00	£2.14	£109.14	£93.75	£18.75	£112.50	SR	£5.50	5.14%	£4.58	To reflect market conditions

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
9 December 2019**

REVENUE AND CAPITAL BUDGET 2020/2021 – 2022/2023

1. SUMMARY

- 1.1 This report details the revenue and capital budgets for 2020/2021 and 2021/2022 and the proposals for 2022/2023.

2. RECOMMENDATIONS

To be resolved:

- i). That the proposed revenue and capital budgets for 2020/2021 are approved.
- ii). That the proposed revenue budgets for 2021/2022 and 2022/2023 are approved in principle.
- iii). That the transfer of £145,366 from general reserves and Capital Fund as detailed in 3.5.2; is approved.
- iv). That the proposed income from the additional 3% cremation fee increase in 2020/2021 as set out in paragraph 3.5.4, is moved into the usable reserve Capital Fund on an annual basis.
- v). That the proposal to set up a working group to review how the planned preventative works programme will be financed in future year as detailed in 3.5.10 is approved.
- vi). That the proposal to review the planned preventative works programme on an annual basis with reports to the JCC each September as detailed in 3.5.11 is approved.

3. BACKGROUND

- 3.1 The proposed budgets for 2020/2021 and 2021/2022 and those originally approved are detailed in Appendix 1 along with the estimates for 2022/2023 for consideration by the Joint Committee.

3.2 A review of the budgets for 2021/2022 onwards will take place prior to the setting of the revenue budgets in 2020, in order to update for any known changes and identify future savings and efficiencies as required.

3.3 Table 1 below summarises the revenue budget information provided in Appendix 1

Table 1

Crematorium Account Description	2019/2020	2020/2021		2021/2022		2022/2023
	Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Projected Budget
Employee Expenses	£405,215	£427,547	£408,936	£435,524	£420,349	£429,759
Premises Expenses	£405,776	£413,454	£404,487	£417,736	£407,167	£415,051
Transport Expenses	£306	£312	£200	£318	£200	£200
Supplies and Services	£152,259	£159,813	£149,601	£148,446	£138,395	£138,694
Support Services	£60,100	£61,303	£61,382	£62,525	£62,606	£63,743
Depreciation	£126,271	£126,271	£126,271	£126,271	£126,271	£126,271
GROSS EXPENDITURE	£1,149,927	£1,188,700	£1,150,877	£1,190,820	£1,154,988	£1,173,718
Income	-£1,880,719	-£1,967,319	-£1,765,350	-£2,059,936	-£1,847,250	-£1,935,534
Income Recharges	-£33,108	-£33,726	-£31,046	-£34,357	-£32,174	-£33,032
GROSS INCOME	-£1,913,827	-£2,001,045	-£1,796,396	-£2,094,293	-£1,879,424	-£1,968,566
NET COST OF SERVICE	-£763,900	-£812,345	-£645,519	-£903,473	-£724,436	-£794,848
BELOW NET COST OF SERVICE ADJUSTMENTS	-£126,271	-£126,271	-£80,071	-£126,271	-£80,071	-£80,071
NET SURPLUS	-£890,171	-£938,616	-£725,590	-£1,029,744	-£804,507	-£874,919

3.4 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2020/2021 and 2021/2022 by the Joint Committee on 10 December 2018. The main changes are as follows:

3.4.1 Employee expenses have decreased by (£18,611) in 2020/2021 and by (£15,175) in 2021/2022. The decreases mainly relate to budget for the Clerk to the JCC being moved to supplies and services - payments to local authorities as this is now a service agreement after the retirement of the Clerk in December 2018. Other decreases relate to vacant positions being budgeted at the bottom scale point of the approved grade and changes to the superannuation budget calculations.

3.4.2 Premises expenses have decreased by (£8,967) in 2020/2021 and by (£10,569) in 2021/2022. A review of utility costs has been undertaken and

savings identified for gas and sewage/water rates but an increase is required for electricity costs. The budget has been reduced for repair and maintenance for fixed plant/cremators following on from the new abatement equipment installation works and will be monitored and reviewed to reflect ongoing requirements. The insurance budget has increased to reflect the change in premiums following the revaluation of the book of remembrance. A budget has been added for legionella management.

- 3.4.3 Transport expenses have decreased by (£112) in 2020/2021 and (£118) in 2021/2022. This is to reflect the actual costs incurred in recent years.
- 3.4.4 Supplies and services budgets have decreased by (£10,212) in 2020/2021 and by (£10,051) in 2021/2022. Budget savings have been identified based on current actuals for printing (£2,000), stationery (£1,000) and organist fees (£6,000). The budget for medical fees has reduced by (£5,550); this is a fixed fee per cremation of £18.50 but is now based on 2,100 cremations reduced from 2,400 cremations. £3,038 budget has been moved from employee costs to payments to local authorities for the service agreement for clerk duties and advice. The budgets for advertising, systems software and telephones have increased in total by £1,300.
- 3.4.5 The support services projected budget has increased by £79 in 2020/2021 and £81 in 2021/2022.
- 3.4.6 The proposed budget for depreciation remains unchanged and reflects the latest asset revaluation in 2018/2019. A further revaluation will be required after the abatement equipment works are completed late in 2019/2020 and any further changes to the depreciation calculation will be reflected in next year's financial statements.
- 3.4.7 There is a decrease in income of £204,649 in 2020/2021 and £214,869 in 2021/2022. This is due to the annual number of cremations reducing in the last 2 years. In 2017/2018 2,514 cremations took place, dropping to 2,235 in 2018/2019. Trends show that usage since November 2018 is lower than in previous years, with the revised estimated number of cremations processed each year being set at 2,100. This is mainly due to new crematoria being opening in areas near the boundaries of the 3 constituent authorities and a general reduction in the number of deaths per annum. The estimated budgeted number of cremations will be reviewed on an annual basis.

The budget approved in principle was based on 2,400 cremations; this has now been reduced by 300 cremations to 2,100 resulting in a loss of income totalling £226,800 in 2020/2021. Due to the reduced number of cremations further income losses totalling £18,000 are estimated for memorials, inscriptions, organist and medical fees. Interest income is lower by £3,500 due to lower cash balances after the major capital expenditure incurred in 2019/2020 for the abatement equipment.

Cremation fee income is based on an 8% fee increase on the 2019/2020 fee of £720.00 taking the cremation fee up to £778.00 in 2020/2021 (an increase of £58.00). This comprises of 5% increase to revenue income

budgets and 3% increase which this report recommends be transferred to usable reserves Capital Fund for future capital works as detailed in 3.5.4 below on an on-going basis. The 3% to be transferred is £46,200 in 2020/2021.

3.4.8 The recharge to Cemeteries for Crematorium staff's time has been reviewed in line with the changes to staff salaries. This has resulted in a decrease of £2,680 in 2020/2021 and £2,183 in 2021/2022.

3.4.9 The below net cost of service has increased by £46,200 in 2020/2021 and 2021/2022 as this relates to additional cremation fee income which is to be transferred to the usable reserves Capital Fund as in 3.4.7 above.

3.5 A review of the planned preventative works programme has been undertaken and updated as set out in Appendix 2. The budgets required for the next three years are 2020/2021 £24,500, 2021/2022 £165,230 and 2022/2023 £205,702 as detailed in table 2 below:-

Table 2

Planned Preventative Works Programme 2020/2021, 2021/2022 and 2022/2023	
Capital Works	2020/2021
External lighting original car park	£8,000
Replacement tractor/mower	£16,500
TOTAL Capital Budget 2020/2021	£24,500
Capital Works	2021/2022
Flat roof works	£100,000
Newstead chapel internal entrance works	£10,000
Internal decoration of the crematorium	£4,008
Design services prelims and contingency on above works	£26,222
Re-carpeting of the Newstead chapel	£15,000
Re-carpeting of the Thoresby chapel	£10,000
TOTAL Capital Budget 2021/2022	£165,230
Capital Works	2022/2023
Repointing of building	£1,325
Sheet flooring	£4,530
Design services prelims and contingency on above works	£1,347
New music systems in both chapels	£25,000
Cremator 2	£150,000
Cremulator 1	£22,000
Electrical condition report	£1,500
TOTAL Capital Budget 2021/2022	£205,702

- 3.5.1 The proposed capital budgets will be financed from the usable reserves Capital Fund. However the usable reserves of the JCC have a forecasted balance as at 31 March 2020 of £270,229 comprising of general reserves £220,366 and Capital Fund £49,863. There are insufficient funds currently available in the Capital Fund to finance these proposed budgets in year 3.
- 3.5.2 It is recommended that funds totalling £145,366 are transferred from the general reserves to the Capital Fund during the current financial year 2019/2020 to meet the proposed capital budget requirements for 2020/2021 and 2021/2022. This will increase the estimated Capital Fund balance as at 31 March 2020 to £195,229 and reduce the contingency reserves available in general reserve balance to £75,000.
- 3.5.3 The proposed capital budgets for 2020/2021 and 2021/2022 as detailed in table 2 above, total £189,730. This would leave an estimated Capital Fund balance of £5,499 as at 31 March 2022. Table 3 below shows the usable reserve balance forecasts as at 31 March 2022.

Table 3

USABLE RESERVES	
General Reserve Forecast Balance 31 March 2020	£220,366
Less recommended transfer 3.5.2 to Capital Fund	-£145,366
General Reserve Forecasted Balance 31 March 2022	£75,000
Capital Fund Forecast Balance 31 March 2020	£49,863
Add recommended transfer 3.5.2 from General Reserve	£145,366
	£195,229
Less Capital Programme 2020/2021	-£24,500
Capital Fund Forecast Balance 31 March 2021	£170,729
Less Capital Programme 2021/2022	-£165,230
Capital Fund Forecast Balance 31 March 2022	£5,499

- 3.5.4 The revenue budgets approved in principle are based on a 5% cremation fee increase. The Annual Review of Fees and Charges 2020/2021 report recommends that the cremation fees are increased by 8% in 2020/2021. It is recommended that the additional 3% income is to be transferred to the usable reserves Capital Fund. The additional income that would be generated is £46,200 on an ongoing basis. This would increase the Capital Fund estimated balance as at 31 March 2023 by £138,600 (£46,200 times 3 years).
- 3.5.5 The Capital Fund estimated balance will not be sufficient to meet the proposed capital budget of £205,702 for 2022/2023 or future works

identified in the planned preventative works programme, with an anticipated shortfall of £61,603.

3.5.6 Appendix 3 shows the funding required from 2020/2021 to meet the revised planned preventative works programme. An annual contribution of approximately £185,000 would be required up to 2029/2030 then £140,000 from onwards until 2038/2039 to finance all future works on the programme and leave a minimum contingency within usable reserves of £75,000 to meet any in year emergencies.

3.5.7 Consideration has been given to how this annual contribution can be met going forward, these include:-

- Reducing the annual surplus allocation to the 3 constituent authorities by £185,000 per annum up to 2029/2030 and then by £140,000 per annum up to 2038/2039.
- Increasing cremation fees by 17.25% to generate the required contributions.
- Use of capital receipt contributions from each authority to meet capital works.
- A combination of options.

3.5.8 Consideration also needs to be given to the annual throughput of funerals. The estimated usage has reduced from 2,400 to 2,100 for 2020/2021 onwards. This is based on fewer funerals being undertaken from November 2018 to date compared to previous years. It is unknown whether this trend will continue through the winter months for 2019/2020. If the usage does start to increase then this will have an impact on surplus available and funds that could be transferred for future capital works.

3.5.9 At this point it is recommended that the additional 3% cremation fee rise is for one year only to ensure that the capital budgets for 2020/2021 and 2021/2022 are financed and there is a sufficient general reserve balance in place for any unplanned emergencies that may arise. Any recommendations put forward by the working group to potentially increase fees or make changes to the budget to support the required planned preventative works programme would be brought back to the Committee for approval at a later date and built into future budgets thereafter.

3.5.10 It is recommended that from January 2020 a working group is established with representatives from each of the constituent authorities to review how the planned preventative works programme can be financed. Proposals need to be reported to the September 2020 JCC meeting in time for review prior to budget setting and fees and charges reports being compiled for the December 2020 JCC meeting.

3.5.11 It is recommended that an annual planned preventative works programme report is taken to the September JCC meeting on an annual basis to update the JCC on any changes to the programme and reporting on the usable reserve balances to meet future capital schemes.

3.6 VAT Implications

As detailed in the Annual Statement of Accounts 2018/2019 report 3.7, presented to the JCC on 28 May 2019, written consent has now been received from HM Revenue and Customs (HMRC) to amend how the JCC treats VAT for partial exemption calculations. Concerns had been raised that when large capital works are undertaken by the Crematorium this impacts significantly on Mansfield District Council's VAT partial exemption calculation and could cause this to be breached resulting in significant amounts of VAT to be repaid. The three constituent authorities agreed to change the accounting for VAT from a lead body partnership to a management board or committee structure. This would enable each constituent authority to account for income and expenditure between the partners on an annual throughput basis, so that each authority could account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption.

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial - That the figures contained within the proposed budgets for income and expenditure is inaccurate.	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur.	Medium	A quality check is undertaken throughout the process and error identified.
Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

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 JCC's budget adheres to the following legislation:

- Local Government Act 1972

- Local Government Finance Act 1972
- Local Government Finance Act 1988
- Local Government and Housing Act 1989
- Local Authorities (Functions and Responsibilities) (England) Regulations 2000
- The Local Authorities (Capital Finance and Accounting)(England) Regulations 2003
- Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015.

- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: The Environmental Permitting (England and Wales) Regulations 2017 – the Environmental Protection (England) (Crematoria Mercury Emissions Burden Sharing Certifications) Direction 2010.
- (e) Crime and Disorder: No impact.
- (f) Budget/Resources : Contained within the body of this report

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
Telephone	- 01623 463305
E-mail	- wgregson@mansfield.gov.uk

BASE BUDGET WORKING PAPERS - 2020/2021 - 2022/2023 - Mansfield Crematorium

REVENUE

Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Salaries Basic Pay	£294,454	£304,373	£0	-£8,521	£295,852	£310,404	£0	-£5,994	£304,410	£310,404	£997	£0	£311,401
Salaries Overtime	£18,000	£18,000	£0	£0	£18,000	£18,000	£0	£0	£18,000	£18,000	£0	£0	£18,000
Salaries National Insurance	£23,287	£24,247	£0	-£1,190	£23,057	£25,057	£0	-£841	£24,216	£25,057	£101	£0	£25,158
Salaries Superannuation	£69,134	£80,705	£0	-£31,298	£49,407	£81,935	£0	-£31,099	£50,836	£81,935	£0	-£29,931	£52,004
Vacancy Savings	-£5,553	-£5,692	£167	£0	-£5,525	-£5,809	£117	£0	-£5,692	-£5,809	£0	-£19	-£5,828
Superannuation Additional Allowances	£1,168	£1,189	£72	£0	£1,261	£1,212	£49	£0	£1,261	£1,212	£49	£0	£1,261
Pension Deficit Lump Sum	£0	£0	£22,058	£0	£22,058	£0	£22,500	£0	£22,500	£0	£22,950	£0	£22,950
Occupational Health Services	£500	£500	£0	£0	£500	£500	£0	£0	£500	£500	£0	£0	£500
Training Expenses Staff	£3,000	£3,000	£0	£0	£3,000	£3,000	£0	£0	£3,000	£3,000	£0	£0	£3,000
Apprenticeship Levy	£1,225	£1,225	£101	£0	£1,326	£1,225	£93	£0	£1,318	£1,225	£88	£0	£1,313
EMPLOYEE EXPENSES	£405,215	£427,547	£22,398	-£41,009	£408,936	£435,524	£22,759	-£37,934	£420,349	£435,524	£24,185	-£29,950	£429,759
Repair/Maintenance Buildings	£23,120	£23,582	£0	£0	£23,582	£23,582	£471	£0	£24,053	£23,582	£952	£0	£24,534
Grounds Maintenance General	£20,440	£20,440	£0	£0	£20,440	£20,440	£409	£0	£20,849	£20,440	£826	£0	£21,266
EPA Testing	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500
Repair/Mce Fixed Plant Cremators	£144,272	£147,257	£0	-£12,257	£135,000	£147,257	£0	-£9,557	£137,700	£147,257	£0	-£6,807	£140,450
Electricity	£45,900	£46,818	£4,182	£0	£51,000	£47,754	£4,246	£0	£52,000	£47,754	£5,246	£0	£53,000
Gas	£48,000	£48,960	£0	-£6,960	£42,000	£49,939	£0	-£7,089	£42,850	£49,939	£0	-£6,239	£43,700
Rent of Premises	£159	£159	£0	£0	£159	£162	£0	-£3	£159	£162	£0	-£3	£159
Business Rates	£89,685	£91,468	£5,308	£0	£96,776	£93,251	£178	£0	£93,429	£93,251	£1,961	£0	£95,212
Sewage/Water Rates	£9,539	£13,260	£0	-£3,260	£10,000	£13,525	£0	-£3,325	£10,200	£13,525	£0	-£3,125	£10,400
Insurance	£18,961	£15,810	£3,530	£0	£19,340	£16,126	£3,601	£0	£19,727	£16,126	£3,994	£0	£20,120
Cleaning Materials	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200
Legionella Management	£0	£0	£490	£0	£490	£0	£500	£0	£500	£0	£510	£0	£510
PREMISES EXPENSES	£405,776	£413,454	£13,510	-£22,477	£404,487	£417,736	£9,405	-£19,974	£407,167	£417,736	£13,489	-£16,174	£415,051
Car Allowances	£306	£312	£0	-£112	£200	£318	£0	-£118	£200	£318	£0	-£118	£200
TRANSPORT EXPENSES	£306	£312	£0	-£112	£200	£318	£0	-£118	£200	£318	£0	-£118	£200
Furniture Acquisitions	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Hire Vending Machines	£600	£600	£0	£0	£600	£600	£0	£0	£600	£600	£0	£0	£600
Light Plant and Tools	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Bio Boxes	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Rodent Control	£450	£450	£0	£0	£450	£450	£0	£0	£450	£450	£0	£0	£450
Office Machinery Repair & Maintenance	£100	£100	£0	£0	£100	£100	£0	£0	£100	£100	£0	£0	£100
Office Machinery Replacement	£900	£900	£0	£0	£900	£900	£0	£0	£900	£900	£0	£0	£900
Uniforms	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500
Books & Publications	£0	£10,000	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0
Printing	£9,000	£9,000	£0	-£2,000	£7,000	£9,000	£0	-£2,000	£7,000	£9,000	£0	-£2,000	£7,000

Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Stationery	£6,000	£6,000	£0	£-1,000	£5,000	£6,000	£0	£-1,000	£5,000	£6,000	£0	£-1,000	£5,000
Advertising Other	£1,800	£1,800	£200	£0	£2,000	£1,800	£200	£0	£2,000	£1,800	£200	£0	£2,000
Waste Collection Skips	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500
Medical Examination Fees	£44,400	£44,400	£0	£-5,550	£38,850	£44,400	£0	£-5,550	£38,850	£44,400	£0	£-5,550	£38,850
Payments to Local Authorities	£7,277	£4,000	£3,038	£0	£7,038	£4,000	£3,178	£0	£7,178	£4,000	£3,321	£0	£7,321
Software Licences	£9,000	£9,000	£0	£0	£9,000	£9,000	£0	£0	£9,000	£9,000	£0	£0	£9,000
Postages	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500
Systems Software	£0	£0	£530	£0	£530	£0	£540	£0	£540	£0	£550	£0	£550
Telephones	£8,815	£6,630	£570	£0	£7,200	£6,763	£581	£0	£7,344	£6,763	£727	£0	£7,490
Conference Expenses	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Subscriptions	£2,393	£2,440	£0	£0	£2,440	£2,440	£0	£0	£2,440	£2,440	£0	£0	£2,440
Book of Remembrance Inscriptions	£9,128	£9,028	£0	£0	£9,028	£9,028	£0	£0	£9,028	£9,028	£0	£0	£9,028
External Legal Expenses	£1,500	£1,500	£0	£0	£1,500	£0	£0	£0	£0	£0	£0	£0	£0
Other Expenses General	£500	£500	£0	£0	£500	£500	£0	£0	£500	£500	£0	£0	£500
Memorial Plaques	£11,730	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965
Organist Fees	£17,166	£20,000	£0	£-6,000	£14,000	£20,000	£0	£-6,000	£14,000	£20,000	£0	£-6,000	£14,000
SUPPLIES & SERVICES	£152,259	£159,813	£4,338	£-14,550	£149,601	£148,446	£4,499	£-14,550	£138,395	£148,446	£4,798	£-14,550	£138,694
Design Services	£5,530	£5,641	£0	£0	£5,641	£5,750	£0	£0	£5,750	£5,750	£0	£0	£5,750
Waste/Litter Collection	£7,127	£7,270	£79	£0	£7,349	£7,415	£81	£0	£7,496	£7,415	£231	£0	£7,646
Central Corporate Overheads	£47,443	£48,392	£0	£0	£48,392	£49,360	£0	£0	£49,360	£49,360	£987	£0	£50,347
SUPPORT SERVICES	£60,100	£61,303	£79	£0	£61,382	£62,525	£81	£0	£62,606	£62,525	£1,218	£0	£63,743
Depreciation	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271
DEPRECIATION & IMPAIRMENT	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271
TOTAL EXPENDITURE	£1,149,927	£1,188,700	£40,325	£-78,148	£1,150,877	£1,190,820	£36,744	£-72,576	£1,154,988	£1,190,820	£43,690	£-60,792	£1,173,718
Book of Remembrance Inscriptions	£-24,806	£-25,302	£1,802	£0	£-23,500	£-25,808	£2,308	£0	£-23,500	£-25,808	£2,308	£0	£-23,500
Cremation Containers	£-200	£-200	£0	£0	£-200	£-200	£0	£0	£-200	£-200	£0	£-4	£-204
Cremation Memorials	£-44,625	£-45,517	£4,517	£0	£-41,000	£-46,428	£5,428	£0	£-41,000	£-46,428	£5,428	£0	£-41,000
Organist	£-27,000	£-27,000	£6,000	£0	£-21,000	£-27,000	£6,000	£0	£-21,000	£-27,000	£6,000	£0	£-21,000
Cremation Fees	£-1,728,000	£-1,814,400	£226,800	£-46,200	£-1,633,800	£-1,905,600	£236,100	£-46,200	£-1,715,700	£-1,905,600	£147,900	£-46,200	£-1,803,900
Interest Income	£-7,688	£-6,500	£3,500	£0	£-3,000	£-6,500	£3,500	£0	£-3,000	£-6,500	£3,500	£0	£-3,000
Medical Fees	£-44,400	£-44,400	£5,550	£0	£-38,850	£-44,400	£5,550	£0	£-38,850	£-44,400	£5,550	£0	£-38,850
Misc Income Admin Fees	£-4,000	£-4,000	£0	£0	£-4,000	£-4,000	£0	£0	£-4,000	£-4,000	£0	£-80	£-4,080
INCOME	£-1,880,719	£-1,967,319	£248,169	£-46,200	£-1,765,350	£-2,059,936	£258,886	£-46,200	£-1,847,250	£-2,059,936	£170,686	£-46,284	£-1,935,534
Recharges to Cemeteries	£-33,108	£-33,726	£2,680	£0	£-31,046	£-34,357	£2,183	£0	£-32,174	£-34,357	£1,325	£0	£-33,032
INCOME RECHARGES	£-33,108	£-33,726	£2,680	£0	£-31,046	£-34,357	£2,183	£0	£-32,174	£-34,357	£1,325	£0	£-33,032
TOTAL INCOME	£-1,913,827	£-2,001,045	£250,849	£-46,200	£-1,796,396	£-2,094,293	£261,069	£-46,200	£-1,879,424	£-2,094,293	£172,011	£-46,284	£-1,968,566
NET COST OF SERVICE	£-763,900	£-812,345	£291,174	£-124,348	£-645,519	£-903,473	£297,813	£-118,776	£-724,436	£-903,473	£215,701	£-107,076	£-794,848
Depreciation Reversal	£-126,271	£-126,271	£0	£0	£-126,271	£-126,271	£0	£0	£-126,271	£-126,271	£0	£0	£-126,271
Transfer 3% fee increase to Capital Fund	£0	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200
BELOW NET COST OF SERVICE	£-126,271	£-126,271	£46,200	£0	£-80,071	£-126,271	£46,200	£0	£-80,071	£-126,271	£46,200	£0	£-80,071
NET SURPLUS	£-890,171	£-938,616	£337,374	£-124,348	£-725,590	£-1,029,744	£344,013	£-118,776	£-804,507	£-1,029,744	£261,901	£-107,076	£-874,919

CAPITAL													
Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Replacement Abatement Equipment	£750,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
External Car Park Lighting	£0	£0	£8,000	£0	£8,000	£0	£0	£0	£0	£0	£0	£0	£0
Replacement Tractor	£0	£0	£16,500	£0	£16,500	£0	£0	£0	£0	£0	£0	£0	£0
Flat Roof	£0	£0	£0	£0	£0	£0	£100,000	£0	£100,000	£0	£0	£0	£0
Newstead Chapel Internal Entrance	£0	£0	£0	£0	£0	£0	£10,000	£0	£10,000	£0	£0	£0	£0
Internal Decoration	£0	£0	£0	£0	£0	£0	£4,008	£0	£4,008	£0	£0	£0	£0
Prelims and Contingency	£0	£0	£0	£0	£0	£0	£26,222	£0	£26,222	£0	£1,347	£0	£1,347
Re-Carpeting Thoresby Chapel	£0	£0	£0	£0	£0	£0	£15,000	£0	£15,000	£0	£0	£0	£0
Re-Carpeting Newstead Chapel	£0	£0	£0	£0	£0	£0	£10,000	£0	£10,000	£0	£0	£0	£0
Repointing to Building	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,325	£0	£1,325
Sheet Flooring	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,530	£0	£4,530
Music System both Chapels	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000	£0	£25,000
Replacement Cremator 2	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000	£0	£150,000
Replacement Cremulator 1	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£22,000	£0	£22,000
Electrical Condition Report	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,500	£0	£1,500
GROSS CAPITAL EXPENDITURE	£750,000	£0	£24,500	£0	£24,500	£0	£165,230	£0	£165,230	£0	£205,702	£0	£205,702

**PLANNED PREVENTATIVE WORKS
PROGRAMME MANSFIELD
CREMATORIUM**

Appendix 2

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	TOTAL
DESIGN SERVICES WORKS																				
Roofing																				
Flat roofing incl. copings, flashings & walkways	£0	£100,000	£0	£0	£0	£59,891	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£159,891
Pitched tiled roofing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£11,582
Sheet metal roofing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£28,630
Roof light maintenance	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Box guttering																				
Rear of canopies	£0	£0	£0	£0	£0	£0	£0	£0	£4,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,500
Thoresby Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Re pointing masonry	£0	£0	£1,325	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,325
Curtain walling / Glazed screens																				
Newstead Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£24,413	£0	£0	£0	£0	£24,413
Newstead Chapel entrance external	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£13,563	£0	£0	£0	£0	£13,563
Newstead Chapel entrance internal	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£18,481	£0	£0	£0	£0	£28,481
Thoresby Chapel entrance	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,850	£0	£0	£0	£0	£10,850
Thoresby Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£29,838	£0	£0	£0	£0	£29,838
Thoresby Chapel exit	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£13,020	£0	£0	£0	£0	£13,020
UPVC window replacement	£0	£0	£0	£0	£0	£0	£0	£0	£4,492	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,492
Seal and paint external concrete surfaces n/e 500mm girth	£0	£0	£0	£1,056	£0	£0	£0	£0	£1,056	£0	£0	£0	£0	£1,056	£0	£0	£0	£0	£0	£4,224
Replace extract to WCs	£0	£0	£0	£3,261	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,261
Floor finishes																				
Carpet / carpet tiles	£0	£0	£0	£13,418	£0	£0	£0	£0	£13,418	£0	£0	£0	£0	£13,418	£0	£0	£0	£0	£0	£53,672
Sheet flooring	£0	£0	£4,530	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,530	£0	£9,060
Resin flooring	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,196	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,196
Ceramic floor tiles	£0	£0	£0	£0	£0	£0	£0	£0	£640	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£640
Internal decoration	£0	£4,008	£0	£0	£0	£0	£0	£4,008	£0	£0	£0	£0	£0	£4,008	£0	£0	£0	£0	£0	£16,032
Wall tiling	£0	£0	£0	£0	£0	£0	£0	£0	£4,437	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,437
Emergency lighting	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£18,600	£0	£0	£0	£0	£0	£18,600
Fire alarm	£0	£0	£0	£0	£0	£0	£0	£0	£35,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£35,000
CCTV / intruder alarm	£0	£0	£0	£30,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,000
External decoration	£0	0	£0	£15,000	£0	£0	£0	£0	£15,000	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£0	£60,000
External works																				
Resurfacing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£252,400
Slab paving	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£7,310	£0	£0	£0	£0	£0	£0	£0	£0	£7,310
Repointing masonry	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,730	£0	£0	£0	£0	£0	£4,730
Sub total	£0	£114,008	£5,855	£62,735	£0	£59,891	£0	£4,008	£78,542	£6,196	£7,310	£15,000	£0	£41,812	£110,164	£0	£0	£4,530	£326,094	£836,144
Prelims 13%	£0	£14,821	£761	£8,156	£0	£7,786	£0	£521	£10,210	£805	£950	£1,950	£0	£5,436	£14,321	£0	£0	£589	£42,392	£108,699
Contingency 10%	£0	£11,401	£586	£6,274	£0	£5,989	£0	£401	£7,854	£620	£731	£1,500	£0	£4,181	£11,016	£0	£0	£453	£32,609	£83,614
Design Services TOTAL	£0	£140,229	£7,202	£77,164	£0	£73,666	£0	£4,930	£96,607	£7,621	£8,991	£18,450	£0	£51,429	£135,501	£0	£0	£5,572	£401,095	£1,028,457

cont'd

DIRECTOR & REGISTRAR WORKS	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	TOTAL
Catafalque Curtains, kneelers & covers - Thoresby	£0	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£20,000
Catafalque Curtains, kneelers - Newstead	£0	£0	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£20,000
Motors and curtain frame - Thoresby	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,000
Motors and curtain frame - Newstead	£0	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,000
Organ update of electronics/data - Thoresby	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£20,000
Organ update of electronics/data - Newstead	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£20,000
Music system (Hi-fi part of) - both chapels	£0	£0	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000	£50,000
Music system - streaming of (equipment only)	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£20,000
Loop system (both chapels)	£0	£0	£0	£4,000	£0	£0	£0	£0	£0	£0	£4,000	£0	£0	£4,000	£0	£0	£0	£0	£0	£12,000
Cremator No. 1 (to be removed)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Cremator No. 2	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000	£300,000
Cremator No. 3	£0	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000
Cremator No. 4	£0	£0	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000
Abatement equipment 1	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
Abatement equipment 2	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
abatement equipment 3	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
Cremulator 1	£0	£0	£22,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£22,000
Back up Cremulator 2	£0	£0	£0	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000
Monitors	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£5,000	£0	£0	£0	£15,000
VDU screens (both chapels x 6)	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£18,000
Book of Remembrance Cabinet	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000	£30,000
Books of Remembrance next volumes x 3	£0	£0	£0	£0	£0	£8,750	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£8,750
Re-carpet Thoresby chapel, waiting room, vestry, corridor, offices, reception	£0	£15,000	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£45,000
Re-carpet Newstead Chapel, waiting room	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£30,000
Wrought iron Fencing & Gates	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,000	£0	£0	£0	£0	£0	£0	£0	£0	£30,000
Boundary wall repairs	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
External lighting in original car parks	£8,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£8,000	£0	£0	£0	£0	£16,000
Catafalque - Thoresby Chapel	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£10,000
Newstead door workings	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,000	£0	£0	£0	£0	£0	£0	£0	£4,000
Electrical Condition report	£0	£0	£1,500	£0	£0	£0	£0	£1,500	£0	£0	£0	£0	£1,500	£0	£0	£0	£0	£0	£1,500	£6,000
Pond repairs including fountain	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,000
Replacement tractor, mower, snowplough, bucket, trailer	£16,500	£0	£0	£0	£0	£0	£0	£0	£16,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,000
Replacement of harras fencing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Director & Registrar TOTAL	£24,500	£25,000	£198,500	£169,000	£150,000	£60,750	£26,000	£26,500	£41,500	£916,000	£34,000	£19,000	£1,500	£39,000	£8,000	£21,000	£0	£176,500	£175,000	£2,111,750
TOTAL PLANNED PREVENTATIVE WORKS COSTS DESIGN SERVICES AND DIRECTOR & REGISTRAR	£24,500	£165,229	£205,702	£246,164	£150,000	£134,416	£26,000	£31,430	£138,107	£923,621	£42,991	£37,450	£1,500	£90,429	£143,501	£21,000	£0	£182,072	£576,095	£3,140,207

Summary Planned Preventative Works Programme Totals ensuring a minimum £75,000 usable reserve.									Appendix 3		
	Year 1	Year2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
Design Services Works	£4,613	£0	£140,229	£7,202	£77,164	£0	£73,666	£0	£4,930	£96,607	
Director and Registrar Works	£766,000	£24,500	£25,000	£198,500	£169,000	£150,000	£60,750	£26,000	£26,500	£41,500	
TOTAL WORKS COSTS	£770,613	£24,500	£165,229	£205,702	£246,164	£150,000	£134,416	£26,000	£31,430	£138,107	
bfwd Usable Reserve Balance		£270,229	£430,729	£450,500	£429,798	£368,634	£403,634	£454,218	£613,218	£766,788	
Less Total Works Costs		-£24,500	-£165,229	-£205,702	-£246,164	-£150,000	-£134,416	-£26,000	-£31,430	-£138,107	
Annual Contribution to Capital Fund		£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	
cfwd Reserve Balance	£270,229	£430,729	£450,500	£429,798	£368,634	£403,634	£454,218	£613,218	£766,788	£813,681	
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	
	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	
Design Services Works	£7,621	£8,991	£18,450	£0	£51,429	£135,501	£0	£0	£5,572	£401,095	
Director and Registrar Works	£916,000	£34,000	£19,000	£1,500	£39,000	£8,000	£21,000	£0	£176,500	£175,000	
TOTAL WORKS COSTS	£923,621	£42,991	£37,450	£1,500	£90,429	£143,501	£21,000	£0	£182,072	£576,095	TOTAL
											£3,140,207
bfwd Usable Reserve Balance	£813,681	£75,060	£172,069	£274,619	£413,119	£462,690	£459,189	£578,189	£718,189	£676,117	
Less Total Works Costs	-£923,621	-£42,991	-£37,450	-£1,500	-£90,429	-£143,501	-£21,000	£0	-£182,072	-£576,095	
Annual Contribution to Capital Fund	£185,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	
cfwd Reserve Balance	£75,060	£172,069	£274,619	£413,119	£462,690	£459,189	£578,189	£718,189	£676,117	£240,022	

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

13 JANUARY 2020

CLERK TO THE JOINT CREMATORIUM COMMITTEE

1. SUMMARY

- 1.1 To inform the Joint Committee of the reassignment of the role of Clerk to the Joint Committee by Newark and Sherwood District Council.

2. RECOMMENDATIONS

To be resolved:

- 2.1 that the Joint Committee notes the appointment of the Business Manager Legal Services, Newark and Sherwood District Council, to the role of Clerk to the Joint Committee.

3.0 Background Information

- 3.1 At its meeting on 10 December 2018, the Joint Committee resolved that the services of a Clerk together with the provision of committee services be undertaken by way of a Service Level Agreement with one of the constituent authorities, with the service initially being provided by Newark and Sherwood District Council. The Council's Director-Governance and Organisational Development, Karen White, was appointed as Clerk to the Joint Committee and has been in the role since that time.

4.0 Proposals

4. Newark and Sherwood District Council has recently appointed a Business Manager for Legal Services. The Council now wishes to nominate the Business Manager for Legal Services, Sue Bearman, as Clerk to the Joint Committee. There remain advantages in the same authority providing both committee services and those of Clerk. There would be no changes to the existing financial arrangements agreed by the Committee in December 2018.

Background Papers

Report to the Joint Committee- 10 December 2018- Clerk to the Mansfield and District Joint Crematorium Committee.

For further information please contact Karen White- Director- Governance and Organisational Development on Ext 5240