

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at virtually via MS Teams.

Monday, 7 December 2020 at 10.00 am

Members:-

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

AGENDA

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Agenda Item 4

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Virtual Meeting of **Mansfield and District Crematorium Joint Committee** held using Microsoft Teams on Monday, 7 September 2020 at 10.00 am.

PRESENT: Councillor A Burgin (Chairman)
Councillor T Hollis (Vice-Chairman)

Councillor D Martin, Councillor H Smith, Councillor A Abrahams,
Councillor Richardson, Councillor Mrs L Hurst and Councillor T Smith

179 APOLOGIES FOR ABSENCE

0

None received.

179 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

1

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

179 DECLARATIONS OF INTENT TO RECORD THE MEETING

2

NOTED that no intention to record the meeting was declared apart from through the usual web platforms.

179 MINUTES OF THE MEETING HELD ON 24 FEBRUARY 2020

3

The Minutes of the Meeting held on 24 February 2020 were approved as a correct record.

179 OPERATIONS UPDATE REPORT

4

Councillor Abrahams led those at the meeting in their appreciation of the work carried out by those working at the Crematorium it had been an emotional rollercoaster and gave heartfelt thanks. Councillor Abrahams went on to give the Committee's condolences to family, friends and work colleagues on the sad passing of Sally Curtis who will be remembered for her dedication and hard work over the years. The meeting followed with a minute's silence.

The report provided an update on the staff restructure and current operational issues, referring to Appendices 1 and 2 providing the old and new structure charts.

The Committee were advised that the restructure had progressed well and the recruitment of posts were in place with those either having started or due to start. The Committee were advised that the recruitment for Sally's position is currently being progressed.

Councillor Hurst then enquired as to how many additional funerals had taken place this year with a response to be provided for the next meeting.

AGREED

- i) The Members noted the report.

179 FINANCIAL MANAGEMENT REVIEW 1 APRIL - 31 JULY 2020

5

The report provided a forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 July 2020.

The Committee discussed the report choosing in future to move the crematorium figures from this report to the Operations Update Report.

In the report author's absence the Committee were advised of the financial position to 31 July 2020 and going forward projecting for the remainder of the year. The Committee were advised if they had any queries they could contact the report author on her return, receiving a written response in writing.

AGREED (unanimously):

- i) The financial information provided in appendix 1 and table 4 was noted.
- ii) The revenue budget increases of £5,000 for webcasting expenditure identified in 3.1.3 and (£7,500) for webcasting fee income identified in 3.1.5 was approved.

179 PROVISION OF NEW MERCURY ABATEMENT EQUIPMENT

6

The report provided an update to the Committee on the provision of the new Mercury Abatement Equipment (MAE).

Committee Members raised concerns about the overall costs for the project.

The Committee concluded it was not in a position to approve the additional funding requested until more information was provided.

AGREED (unanimously):

- i) To defer this report until full costings have been provided for consideration by the Committee.

179 PLANNED PREVENTATIVE WORKS PROGRAMME

7

The report provided an update on the planning Preventative Works Programme to fully review and to carry out an updated asset survey by the end of September with updated estimated costs by the end of October.

The Committee were advised that the budget setting process had been delayed due to Covid-19 and to be taken into consideration when progressing next year's budget.

AGREED (unanimously):

- i) That the Planned Preventative Works programme is fully reviewed and a new asset survey is carried out together with estimated costs.

179 URGENCY DECISIONS AND CREMATORIUM UPDATES

8

The report provided the Committee with the urgency decisions that had been taken in light of the Covid-19 Pandemic with respect to the Mansfield Crematorium revised opening hours, Mansfield Crematorium – Appointment of Chairman and Vice Chairman for 2020/21 and Annual Statement of Accounts 2019/20.

Updates were also circulated to Members during May and July.

AGREED:

The Members noted the report.

179 COMMITTEE WORK PROGRAMME

9

The report considered the Joint Committee's Work Programme populated with standard items as well as including additional reports which would assist the Committee in the management of agendas, scheduling business and forward planning.

The Committee suggested including the Registrar's recruitment to the work programme as well as the Committee being involved with the recruitment process. It was noted that the next Committee meeting was not until early December and recruitment for the position would have been carried out by then.

The Operations Update Report was highlighted to be included as a standard item and other items to be added to the programme as identified.

AGREED (unanimously):

- i) The Work Programme will be included as a standing item in the Joint Committee's meeting agenda going forward, replacing 'Matters Arising' and 'Any Other Business'.
- ii) The Joint Committee considered any amendments required to the Work Programme.
- iii) The Work Programme was approved.

180 DATE OF NEXT MEETING

0

Monday, 7 December 2020

Meeting closed at 11.45 am.

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

7 December 2020

OPERATIONS UPDATE REPORT

1. SUMMARY

1.1 This report seeks to provide an update on staff and current operational issues.

2. STAFFING

2.1 The Operational Supervisor and the full time Administrative Assistant are both now in post and the temporary administrative support that has been provided by Customer Services ceased on the 12 November.

2.2 We have asked for an assessment date for the Gardener / Relief Technician that was already registered, as he is close to completing all his relevant paperwork. Applications will then be submitted for the two remaining staff to start their training.

2.3 There is currently two Technicians off on long term sick, but this is being managed in line with our Attendance Management Policy.

2.4 Due to the shortfall of staff and ongoing Covid pandemic / spike in infection rates, we are seeking to train additional members of staff from across Neighbourhood Services to be able to carry out non-technician duties to build resilience for the service over the winter period to ensure services can continue to operate.

2.5 Interviews for the new Crematorium Manager & Registrar were held on 19th November, but unfortunately was not successful in appointing to the post. Given the proximity to Christmas a second round of recruitment will commence in January.

2.6 In the interim Julie Snowdon, Town Centre Manager continues to provide temporary operational cover for the service, however further options are currently under review to identify the most appropriate interim solution. An external interim crematorium manager has been identified, who would be available to start at the beginning of January, at a rate of £450 per day, plus expenses. This option would be anticipated to cover three days per week only. An initial conversation has also been held with Nottingham City, who

also deliver crematorium and bereavement services, with a larger team, to consider whether there may be some resource that could be diverted from their team to support our facility on a similar three days per week basis, with a suitable recharge being made to cover the cost of the arrangement. A meeting is scheduled with City for 30th November to discuss what may be feasible.

2.7 A further option may be to back-fill Julie Snowdon's regular post as Town Centre Manager temporarily, to increase capacity and ensure that covering the crematorium can continue through the next round of recruitment without significantly impacting on other services. This is potentially a cheaper option with agencies advising that a suitable candidate could be sourced for around £250 per day. CVs have been received and are being reviewed, along with a potential option to deliver some specific functions through a third party for an appropriate fee.

3. COVID-19

3.1 The number of funerals have now started to increase with the majority of services still being booked in the Thoresby Chapel due to the higher capacity and ability for web casting, but numbers are slowly increasing in Newstead Chapel as well.

3.2 The staff continue to work in a Covid secure way, maintaining bubbles where possible and adhering to additional measures when this is not possible due to staff numbers. They remain flexible and committed to ensuring that services are not affected and are operated in a safe manner.

3.3 They have also been working hard to improve the standard of the grounds since the impact of the first lockdown and continue to work outside as much as possible with the available resources. The additional trained staff we are seeking will also be expected to carry out work in the grounds.

3.4 Witnessed strewing's continue in line with the latest government guidance on permitted numbers of attendance.

3.5 The Book of Remembrance re-opened and has continued to remain open through the second lockdown due to the safety measures that have been implemented to reduce the risk to staff and visitors. However, the floral hall remains closed to visitors, other than service attendees.

3.6 Face coverings in public areas are now a requirement for both staff and visitors, in line with MDC procedures and QR Track & Trace codes are in place at all entrances.

4. New Proposals

4.1 We are still working on the review of the internet and phone supplier contracts with a view to negotiating a better deal, improving connectivity and reducing cost to the service. The contract has been in place for some time, and as such a review of what is necessary is likely to yield positive results.

4.2 We have now attended two demo meetings with alternative suppliers for the BACAS system and one with Obitus with a view to enabling funeral directors to book their own services and music, which is in-line with the majority of other crematoriums and reduces the amount of paperwork that is processed. We are in the process of setting up further demos with two more alternative suppliers for the BACAS system before making a decision to ensure we are obtaining the best possible system. Once these are complete we will then consider procurement options and migration of data.

It is anticipated that the cost of any upgrade or alternative booking system can be found through a budget re-alignment from a vacant 22 hour Grade 2 post, which will realise £7,445.70 savings this year (basic salary plus on-costs) and £14,891.44 in future years, as the efficiency savings will result in that post no longer being required.

After reviewing the extra module for Obitus and the benefits it can provide to both funeral directors and crematorium staff, it has been decided that we will procure that service straight away at a cost of £250 per month for the remainder of this year and through 2021/22.

5. Grounds Maintenance works

5.1 The crematorium will be closed to services from Thursday, 26 November to Tuesday, 1 December to enable critical repairs and grounds work to be carried out on the site.

5.2 During this period the following work will take place:-

- Removal of two Cherry trees, stump grinding, wall removal and levelling of ground at the main entrance.
- Three Pine trees removed from the Newstead Chapel and compound area, including stump grinding.
- The Beech hedge along the right hand side of the main drive will be cut and re-shaped.

- Investigation work and potential repair to collapsed drains between Thoresby Chapel and Newstead Chapel entrances.
- Music control room stripped out and new electrics fitted.
- Low wall opposite the entrance to Newstead Chapel re-built and pointed where necessary.

There will also be a significant amount of staff training carried out during this period, which is often difficult to deliver when the facility is fully operational.

6. Cremation Data

6.1 The number of cremations carried out between 1 August 2020 and 31 October 2020 is 468, which is a decrease of 35 (6.96%) compared to 503 over the same period in 2019/2020.

6.2 The table below shows the last 5 year annual throughput totals per area.

	Ashfield	Mansfield	Newark	Out of Area	Total
Aug - Oct 2020	183	198	20	67	468
Aug - Oct 2019	191	200	32	80	503
Aug - Oct 2018	206	194	33	104	537
Aug - Oct 2017	206	220	40	96	562
Aug - Oct 2016	190	218	51	124	583

Appendix 1 shows the number of cremations and the percentage split between Ashfield District Council, Mansfield District Council, Newark & Sherwood District Council and Outside of the Joint Committee area between August and October.

The budgeted number of cremations for 2020/21 was 2,100, which was amended due to the impact of Covid-19 and increased number of cremations to 2,430. This figure has been reduced slightly to 2,400 to reflect the dip in number of cremations in October.

The throughput figures will continue to be reviewed monthly and any further changes will be reflected in the budgetary forecasts.

7. PPW

7.1 The outline PPW stock condition report has recently been received and is currently being reviewed. A detailed report with officer recommendations will be submitted at the February 2021 meeting.

This is to ensure that the work is carried out in line with current procurement procedures, all options are considered, which will result in value for money for all projects.

The contract for awarding the Crematorium roof repairs following the theft of the copper roof is currently being drawn up by Legal Services and the work will commence as soon as all the necessary documentation is in place.

The total cost of the work is £56,844.00, £31,622.43 has been claimed from the council's insurers and the balance of £25,221.57 will be paid through re-alignment of existing Crematorium budgets.

8. Emergency Decision Update – F&C's

At the start of the pandemic an Emergency Decision was taken on the 17 April 2020 to amend the current Fees & Charges to the following:-

- Offer direct cremations at a cost of £490.00 after 4.00 pm.
- Remove £108.00 surcharge for Saturday funerals and extend available services from 8 to 14 due to longer operating hours up to 3.15 pm.
-

The report stated that these fees and charges would apply up to 6 months during the pandemic to assist with resilience and potential storage issues.

This report proposes to return to the agreed 20/21 fees and charges for all new bookings from the 8 December 2020 as the service has seen a significant decline in the number of Saturday services since the start of the pandemic and reducing the number of direct cremations after 4.00 pm would reduce overtime and there is sufficient capacity in Newstead Chapel to cope with these in normal operating times.

9. Recommendations

9.1 That members note the report.

Appendix 1

Month	Ashfield	%	Mansfield	%	Newark	%	Out of Area	%	TOTAL
April	111	36%	132	43%	22	7%	45	15%	310
May	110	45%	80	33%	14	6%	40	16%	244
June	77	41%	70	37%	6	3%	36	19%	189
July	58	35%	72	43%	11	7%	26	16%	167
August	55	37%	67	44%	9	6%	20	13%	151
September	70	40%	72	42%	2	1%	29	17%	173
October	58	40%	59	41%	9	6%	18	13%	144
November									0
December									0
January									0
February									0
March									0
TOTAL per area 2020/2021	539	39%	552	40%	73	5%	214	16%	1378
Constituent Authority Percentage excluding out of area cremations									
April - October 2020	539	46.31%	552	47.42%	73	6.27%			1164

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
7 December 2020**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2020 TO 31 OCTOBER 2020**

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 October 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The revenue budget realignments provided in appendix 2 are for noting only.
- iii) The capital expenditure budget £56,844 and capital income budget (£31,622) for the new scheme roof repairs - insurance copper theft as detailed in 3.1.6, are approved.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Revisions to the allocation of the original revenue budgets have been undertaken and three budget realignments have been processed to reflect the revised budgets required in the following areas:-

- Employee costs – to reflect the new staffing structure, COVID19 temporary employee costs and COVID19 specific overtime, agency administrator costs, superannuation percentage changes since budget setting, increased annual pay-rise and vacancy savings.
- CAMEO non-abatement fees – revenue budget savings have been identified to finance the estimated costs for 2020 due to cremations not being abated.
- Roof repairs for claim following theft of copper November 2018 - £25,222 is required to complete the roof repairs following the insurance contribution of £31,622. This will be a revenue contribution towards the capital project.

Please see appendix 2 for details of the budgets that have been reduced and increased within the three budget realignments.

Table 1 below summarises the income and expenditure incurred to 31 October 2020 and the variances to revised budgets expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2020 to 31 Oct 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	408,936	379,505	374,332	-5,173	245,426
Premises Related Expenses	404,487	388,398	388,541	143	214,303
Transport Related Expenditure	200	200	50	-150	0
Supplies and Services	149,601	190,690	199,649	8,959	67,481
Support Services	61,382	61,382	63,227	1,845	7,403
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,150,877	1,146,446	1,152,070	5,624	534,612
Revenue Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694
Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694
Recharge to Cemeteries	-31,046	-31,046	-28,000	3,046	0
Income Recharges	-31,046	-31,046	-28,000	3,046	0
Revenue Gross Income	-1,796,396	-1,803,896	-1,987,600	-183,704	-951,694
Net Cost of Service	-645,519	-657,450	-835,530	-178,080	-417,082
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2 Year Pension Lump Sum Prepayment	0	0	0	0	-32,303
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	52,800	6,600	23,034
Crem Employee Transformation Savings	0	9,431	9,431	0	0
Below Net Cost of Service	-80,071	-70,640	-64,040	6,600	-9,269
Net (-) Surplus	-725,590	-728,090	-899,570	-171,480	-426,351

CREMATORIUM CAPITAL	FULL YEAR				1 April 2020 to 31 Oct 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment	627,000	627,000	627,000	0	0
Capital - New Tractor	16,500	16,500	16,500	0	0
Capital - Car Park Lighting	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0
Capital - Roof Repairs - Insurance Cooper Theft Income	0	0	-31,622	-31,622	0
Capital Gross Expenditure	651,500	651,500	676,722	25,222	0

3.1.1 Employee Expenses total forecasted variance (£5,000)

When the Crematorium budgets were set for 2020/2021 the information regarding the triennial Nottinghamshire County Council (NCC) pension revaluation and annual pension contributions had not been received, so the annual pension budget was set at £22,058. In April 2020 the opportunity to pay for three years NCC lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield Crematorium. This

resulted in a reduction in NCC estimated pension payments to the pension scheme of £3,571 over the 3 year period, as shown in table 2 below. The payment due for 2020/2021 will be £16,151 resulting in an overall Crematorium budget saving for 2020/2021 of (£5,907). Table 1 and Appendix 1 show adjustments for the prepayment total of £32,303 for years 2021/2022 & 2022/2023, which will be treated as a prepayment at the year end and shown in the 2021/2022 and 2022/2023 accounts.

Table 2

NCC Pension Lump Sum	2020/2021	2021/2022	2022/2023	TOTAL
Original NCC Annual Contribution	£16,725	£17,334	£17,966	£52,025
Advance 3 Year Payment	£16,151	£16,151	£16,152	£48,454
Saving Per Annum	£574	£1,183	£1,814	£3,571

Additional costs of £960 have been incurred for the job advert for the vacant Director and Registrar of the Crematorium post.

3.1.2 Supplies and Services Expenses total forecasted variance £9,000

As detailed in 3.1.4, due to the increased forecast in the number of cremations, both the expenditure and income budgets for medical fees will need increasing by £5,550 as the charge paid for this service is fully reimbursed through a matching fee per cremation.

Other minor variations to budget forecasts totalling £409 include increases to the misc. software licences, mobile phones, offset by reductions in postages and systems software.

The uptake of the webcasting service continues to be popular with the revise forecast increased by £3,000. This will be offset by an increase forecast for webcasting income of (£4,500) as detailed in 3.1.4 below.

3.1.3 Support Services Expenses total forecasted variance £2,000

The forecast recharges for MDC Design Services team has been increased by £2,000. MDC Design Services team will be undertaking planned preventative work reviews and assisting with the replacement abatement equipment works.

3.1.4 Income total forecasted variance (£184,000).

The cremation fee budget was set using an annual throughput estimate of 2,100 cremation for 2020/2021 financial year. However, due to the unprecedented impact of COVID-19, this forecast has increased to 2,400. As a result of this change the cremation fee income budget forecast has increased by (£195,200). The usage and related income will be closely monitored and the forecast will be adjusted if required. Please note that the cremation fee income includes an additional 3% fee rise implemented from 1 April 2020. As detailed in 3.1.5 below, it is forecast that £52,800 of this

income will be transferred to the capital fund usable reserves by the end of the financial year.

As noted in 3.1.2 the medical fee income forecast has been increased by (£5,555) in line with the medical fee costs.

As detailed in 3.1.2, a new income budget is required for webcasting fees. Demand for this service continues and the revised budget forecast has increased by (£4,500) which will be offset by an increase in the webcasting costs of £3,000.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £16,500.

It is forecast that the recharge to Mansfield District Council Cemeteries' service for the administrative role undertaken by the Crematorium staff will be £3,000 lower this financial year. This is due to the recharge calculation being mainly based on a proportion of actual salary costs incurred and the savings made through the restructure and in year vacancies.

Due to the reduction in interest rates this year, the forecast for interest income has been reduced by £2,000.

3.1.5 Below Net Cost of Service total forecasted variance £7,000

With reference to minute 1773 approved by the JCC on 13 January 2020; the additional 3% increase in the standard cremation fee for 2020/2021, is to be transferred to the capital fund. The 3% increase equates to £22 per standard cremation. Due to the forecasted number of cremations increasing from 2,100 to 2,400, the amount to be transferred to the capital fund is forecast to be £52,800 which is an increase of £6,600 to budget.

3.1.6 Capital total forecasted variance £25,222

Replacement abatement equipment, the approved carry-forward budget from 2019/2020 of £627,000 has been allocated for spending during 2020/2021. No costs have been incurred as at 31 October 2020.

New tractor budget of £16,500, the Head of Neighbourhoods has reviewed the hiring and purchasing options and decided to purchase the tractor from the approved capital budget this financial year as the old tractor is beyond repair.

Car park lighting budget of £8,000 due to the health and safety issues identified with darker mornings and nights during the autumn and winter months, these works are now required. The Crematorium team are in the early stages of review with this project and looking at the various options.

A new capital project is required for completion of works to the roof following the copper theft in November 2018 and this matter having now reached a conclusion with the insurers. An expenditure budget is required for full roof replacement costs of £56,844. The insurers will be settling the insurance claim at (£31,622), leaving the crematorium to pay the balance of the roof works required at £25,222. As part of the revenue budget realignments budgets totalling £25,222 have been identified and will be used as a revenue contribution to finance the balance of this capital scheme, please see appendix 2.

It is recommended that a new capital expenditure budget of £56,844 for the works contract and a new capital income budget of (£31,622) for the insurance settlement are approved in the 2020/2021 financial year.

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

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 October 2020		
31 March 2020		31 October 2020
£		£
2,150,777	Property, Plant & Equipment	2,150,777
2,150,777	Long Term Assets	2,150,777
247,571	Short Term Debtors	123,243
0	NCC Pension Prepayment 2 years	32,303
-19,895	Provisions	-19,895
1,676,219	Cash and Cash Equivalents	1,350,961
1,903,895	Current Assets	1,486,612
-866,669	Short Term Creditors	0
-866,669	Current Liabilities	0
-1,141,000	Net Pension Liability	-1,141,000
-1,141,000	Long Term Liabilities	-1,141,000
2,047,003	Net Assets	2,496,389
Financed by:		
799,863	Capital Fund	822,897
0	Surplus/(deficit) in year	426,351
237,363	General Reserve	237,363
1,037,226	Usable Reserves	1,486,612
442,841	Revaluation Reserve	442,840
1,707,936	Capital Adjustment Accounts	1,707,936
-1,141,000	Pension Reserve	-1,141,000
£1,009,777	Unusable Reserves	1,009,777
2,047,003	Total Reserves	2,496,389

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 2020 was £123,243. This is lower than in previous months due to a delay in raising the cremation fee invoices for October 2020. This was due to reduced staffing levels in the Crematorium office towards the end of October.

This total comprises of £123,243 which is the value of invoices raised mainly to funeral directors which remain unpaid as at 31 October 2020. The summary below breaks down the value outstanding per period for the invoices outstanding.

Ageing Debtor Summary as at 31 October 2020

Period Invoice Raised	Amount Outstanding £
2016-17 Financial Year	1,247
2017-18 Financial Year	3,310
2018-19 Financial Year	1,440
2019-20 Financial Year	20,898
April 2020	9,558
May 2020	0
June 2020	797
July 2020	23,386
August 2020	26,548
September 2020	35,551
October 2020	508
TOTAL	123,243

NCC Pension Prepayment 2 Years – as detailed in 3.1.1 the value for 2021/2022 & 2022/2023 will be treated as a prepayment at the end of the current financial year.

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

Cash and Cash Equivalents – The main changes relate to the payment of the 2019/2020 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 October 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 October 2020. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2020/2021 accounts that have not yet been paid and the net surplus due to the 3 authorities

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 2020 was £799,863. This opening balance includes an approved carried forward budget of £627,000 for replacement abatement equipment and supplier design fees only. No expenditure has been incurred yet on this project. A further report is required to determine the building repair costs associated with these works, until a budget is approved no estimate for these works is included in the capital fund forecast in table 4.

Capital budget for £16,500 for the purchase of a replacement tractor – the Head of Neighbourhoods has decided to purchase a new tractor from this budget as the old tractor is beyond repair.

Capital budget for £8,000 for car park lighting –these works are required this financial year due to the health and safety implications of the darker mornings and nights during the autumn and winter seasons.

As detailed in 3.1.5, the additional income generated from the extra 3% fee increase in 2020/2021 will be transferred to the capital fund. Actuals to September 2020 have been processed and a forecast has been included for October 2020 to March 2021, as detailed in table 4.

Table 4

Capital Fund Balance Brought Forward 1 April 2020		£799,863
Approved Capital Budgets 2020/2021		
Replacement Abatement Equipment		-£627,000
New Tractor		-£16,500
Car Park Lighting		-£8,000
		-£651,500
3% increase in Standard Cremation Fee 2020/2021		
Actuals April-Sept 2020		£23,034
Forecast October - March 2020		£29,766
		£52,800
Capital Fund Forecasted Balance as at 31 March 2021		£201,163

General Reserve – The General Reserves brought forward balance as at 1 April 2020 was £237,363, as detailed in table 5.

Table 5

General Reserve Balance Brought Forward 1 April 2020	£237,363
General Reserve Forecasted Balance as at 31 March 2021	£237,363

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 2020 is a surplus of £426,351, see appendix 1.

The year-end forecast position to 31 March 2021 is a surplus of £899,570, compared to the revised budget surplus of £728,090, which is an increase in surplus of £171,480.

As approved at the December 2017 JCC meeting, the surplus distribution will not exceed the revised budget surplus of £728,090 and that any additional surplus will be transferred to the general reserve for future planned preventative works.

The main reason for this increase to the forecast budget surplus is the increase in the number of cremations forecast during 2020/2021 from 2,100 to 2,400 due to the COVID-19 pandemic. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

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

Table 6

District	April - October 2020 No. of Cremations	April - October 2020 Usage Percentage	Revised Budget Surplus £728,090 split
Ashfield	539	46.31%	£337,148
Mansfield	552	47.42%	£345,280
Newark & Sherwood	73	6.27%	£45,662
TOTAL	1,164	100.00%	£728,090

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 2019/2020 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

Head of Neighbourhoods

8. BACKGROUND PAPERS

None.

Report Author	-	Wendy Gregson
Designation	-	Senior Finance Advisor
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					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	295,852	245,998	245,998	0	128,807	Realignment 22 & 23
COVID19 Basic Pay	0	3,264	3,264	0	3,264	Realignment 22
Salaries Overtime	18,000	9,198	9,198	0	4,830	Realignment 22
COVID19 Overtime	0	8,802	8,802	0	8,802	Realignment 22
Salaries National Insurance	23,057	21,000	21,000	0	11,940	Realignment 22
Salaries Superannuation	49,407	51,860	51,860	0	28,214	Realignment 22
Salaries Vacancy Savings	-5,525	0	0	0	0	Realignment 22
Superann Additional Allowances	1,261	1,261	1,261	0	-1,084	
Pension Deficit Lump Sum	22,058	22,058	16,151	-5,907	48,454	
Agency Staff	0	11,238	11,238	0	11,238	Realignment 22
Advertising Appointments	0	0	960	960	960	
Occupational Health Services	500	500	500	0	0	
Training Expenses Staff	3,000	3,000	3,000	0	0	
Apprenticeship Levy	1,326	1,326	1,100	-226	0	
Employee Related Expenditure	408,936	379,505	374,332	-5,173	245,426	
Repair/Maintenance Buildings	23,582	23,582	23,582	0	8,408	
Repair/Maintenance - Contribution Capital Roof Repairs	0	25,222	25,222	0	0	Realignment 24
Grounds Maintenance General	20,440	20,440	20,440	0	4,108	
EPA Testing	1,500	1,500	1,161	-339	1,161	
Repair/Maintenance Fixed Plant Cremators	135,000	106,675	106,675	0	47,328	Realignment 23
Electricity	51,000	47,500	47,500	0	17,908	Realignment 23
Gas	42,000	42,000	42,000	0	18,129	
Rent of Premises	159	159	159	0	159	
Business Rates	96,776	91,290	91,290	0	91,290	Realignment 24
Sewage/Water Rates	10,000	6,000	6,000	0	3,161	Realignment 23
Insurance	19,340	19,340	19,822	482	19,822	
Cleaning Materials	4,200	4,200	4,200	0	2,655	
Legionella	490	490	490	0	175	
Premises Related Expenditure	404,487	388,398	388,541	143	214,303	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Car Allowances	200	200	50	-150	0	
Transport Related Expenditure	200	200	50	-150	0	
Furniture Acquisitions	4,000	750	750	0	0	Realignment 24
Hire Vending Machines	600	600	600	0	61	
Light Plant and Tools	4,000	4,000	4,000	0	1,717	
Bio Boxes	4,000	4,000	4,000	0	2,589	
Materials Rodent Control	450	450	450	0	0	
Office Machinery Repair/Maintenance	100	100	100	0	0	
Office Machinery Replacement	900	900	900	0	56	
Uniforms	3,500	3,500	3,500	0	718	
Books & Publications Special	10,000	0	0	0	0	Realignment 24
Printing	7,000	3,500	3,500	0	1,577	Realignment 24
Stationery	5,000	3,500	3,500	0	1,239	Realignment 24
Advertising Other	2,000	2,000	2,000	0	1,092	
Waste Collection Skips	1,500	1,500	1,500	0	370	
Medical Referee Fees	38,850	38,850	44,400	5,550	26,372	
Payments to Local Authorities	7,038	7,038	7,038	0	2,040	
Software Licences	9,000	9,000	9,880	880	9,880	
Mobile Phones	0	0	13	13	13	
Postages	3,500	3,014	2,800	-214	1,681	Realignment 24
Systems Software	530	530	260	-270	260	
Telephones	7,200	7,200	7,200	0	4,605	
Webcasting Costs	0	5,000	8,000	3,000	6,696	
Conference Expenses	1,000	0	0	0	0	Realignment 24
Subscriptions	2,440	2,440	2,440	0	712	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	4,181	
External Legal Expenses	1,500	1,500	1,500	0	0	
Other Expenses General	500	500	500	0	0	
Memorial Plaques	11,965	11,965	11,965	0	1,562	
Organist Fees	14,000	3,000	3,000	0	60	Realignment 23
CAMEO Non Abatement Fees	0	66,825	66,825	0	0	Realignment 23
Supplies & Services Expenditure	149,601	190,690	199,649	8,959	67,481	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	5,641	5,641	7,432	1,791	0	
Trade Waste/Recycling	7,349	7,349	7,349	0	7,349	
Electricians Service	0	0	54	54	54	
Central Corporate Overhead	48,392	48,392	48,392	0	0	
Support Services	61,382	61,382	63,227	1,845	7,403	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,150,877	1,146,446	1,152,070	5,624	534,612	
Book of Remembrance Inscriptions	-23,500	-23,500	-23,500	0	-11,969	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-200	-200	-200	0	-170	
Crematorium Memorials	-41,000	-41,000	-41,000	0	-10,247	
Organist	-21,000	-21,000	-4,500	16,500	0	
Cremation Fees	-1,633,800	-1,633,800	-1,829,000	-195,200	-897,116	
Webcasting Fees	0	-7,500	-12,000	-4,500	-9,340	
Medical Fees	-38,850	-38,850	-44,400	-5,550	-22,292	
Interest Income	-3,000	-3,000	-3,000	0	0	
Miscellaneous Income	-4,000	-4,000	-2,000	2,000	0	
Under/Over Bankings	0	0	0	0	-20	
Income	-1,765,350	-1,772,850	-1,959,600	-186,750	-951,694	
Recharges to Cemeteries	-31,046	-31,046	-28,000	3,046	0	
Income Recharges	-31,046	-31,046	-28,000	3,046	0	
Revenue Gross Income	-1,796,396	-1,803,896	-1,987,600	-183,704	-951,694	
Net Cost of Service	-645,519	-657,450	-835,530	-178,080	-417,082	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
2 Year Pension Lump Sum Prepayment	0	0	0	0	-32,303	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	52,800	6,600	23,034	
Crem Transformation Savings	0	9,431	9,431	0	0	
Below Net Cost of Service Sub Total	-80,071	-70,640	-64,040	6,600	-9,269	
Net Surplus	-725,590	-728,090	-899,570	-171,480	-426,351	

					Appendix 1	
CAPITAL CREMATORIUM	Full Year				1 April 2020 to 31 Oct 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment	627,000	627,000	627,000	0	0	
New Tractor	16,500	16,500	16,500	0	0	
Car Park Lighting	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0	
Roof Repairs - Insurance Copper Theft Income	0	0	-31,622	-31,622	0	
Grand Total	651,500	651,500	676,722	25,222	0	



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	22	£32,438 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

To realign employee budgets to allocate budgets to COVID19 employee basic and overtime costs, vacancy savings, superannuation and agency costs during 2020/2021 to date.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000001	Crematorium Salaries Basic Pay	-22,074	288,072	265,998
4101000002	Crematorium Salaries Overtime	-8,802	18,000	9,198
4101000003	Creamtorium Salaries National Insurance	-1,562	22,562	21,000
				0
				0
		-32,438		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000011	Crematorium COVID19 Basic Salary	3,264	0	3,264
4101000012	Crematorium COVID19 Overtime Costs	8,802	0	8,802
4101000041	Crematorium Agency Staff	11,238	0	11,238
4101000004	Crematorium Salaries Superannuation	3,753	48,107	51,860
4101000006	Crematorium Salaries Vacancy Savings	5,381	-5,381	0
				0
				0
		32,438		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	£66,825	Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

Due to the non abatement of cremations and the delay in replacement the faulty abatement equipment, fees to purchase tmac's from the CAMEO scheme will be required for the financial year 2020/2021. This charge will be based on 50% throughput from Jan 2020 to Dec 2020 (est 1215 in total) @ £55 per cremation. As detailed in Report April - July 2020 Financial Management Review to JCC.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
410100001	Crematorium Salaries Basic Pay	-20,000	265,998	245,998
4101000124	Crematorium Repairs and Maintenance Fixed Plant Cremator	-28,325	135,000	106,675
4101000133	Crematorium Electricity	-3,500	51,000	47,500
4101000150	Crematorium Sewage/Water Rates	-4,000	10,000	6,000
4101000524	Crematorium Crem Organist Fees	-11,000	14,000	3,000
				0
		-66,825		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000529	Crematorium CAMEO Non Abatement Fees	66,825	0	66,825
				0
		66,825		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	24	£25,222 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

A budget is required for £25,222 which is the balance required between the cost to replace the roof that was damaged due to copper theft in November 2018 and the amount that will be covered by the insurers. The insurers will only pay out for the repairs to the area which was damaged by the actions of the thieves, the areas not damaged but that need to be replaced as part of the full repairs to the roof have to be met from the Crematorium budgets. The full repairs will be shown as a capital scheme that will be partly financed through revenue budget savings as a contribution to capital plus the payment from the insurance company.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NNDR MDC	-5,486	96,776	91,290
4101000307	Crematorium Furniture Acquisitions	-3,250	4,000	750
4101000361	Crematorium Books & Publications Special	-10,000	10,000	0
4101000366	Crematorium Printing	-3,500	7,000	3,500
4101000367	Crematorium Stationery	-1,500	5,000	3,500
4101000435	Crematorium Postages	-486	3,500	3,014
4101000450	Crematorium Conference Expenses	-1,000	1,000	0
				0
				0
		-25,222		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000106	Crematorium Repairs and Maintenance Special	25,222	0	25,222
				0
				0
		25,222		

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
7 December 2020**

ANNUAL REVIEW OF FEES AND CHARGES FOR 2021/2022

1. SUMMARY

- 1.1 This report shows the proposed fees and charges to be introduced from 1 April 2021 to 31 March 2022.

2. RECOMMENDATIONS

To be resolved:

- i). That the proposed cremation fee as shown in table 2 for the period 1 April 2021 to 31 March 2022 be approved. The fee proposed for 2021/2022 is £817, which is an increase of £39 (5%) on the 2020/2021 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- ii). That the proposed standard cremation fees as shown in table 2 for 2022/2023 and 2023/2024 be approved in principle. The standard cremation fees proposed are: 2022/2023 £858 and for 2023/2024 £901, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- iii). That the proposed fees and charges for 1 April 2021 to 31 March 2022, as set out in Appendix 1 are approved.

3. BACKGROUND

- 3.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2021 to 31 March 2022.
- 3.2 The standard cremation fee increase for 2020/2021 was increased from the approved in principle annual increase of 5% to 8%. This was to enable the additional income generated from the extra 3% fee increase to be transferred on an annual basis to the capital fund usable reserves. This reserve is used to finance major works required to the Crematorium building, land, plant or equipment.
- 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.
- 3.5 The types of cremation fees listed in Appendix 1, have been streamlined to include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation. Following a review of current local crematoria fees, Appendix 2, the fee for an off peak weekday funeral has increased to a price that is more comparable with other local crematoria and the direct cremation fee has been reduced to provide a more affordable option to those most in need.
- 3.6 The fees and charges put forward have been used in calculating the proposed budgets for 2021/2022 and changes to this would result also in changes to those budgets.
- 3.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 0.7% at September 2020. The Bank of England base rate dropped to a historic low level of 0.1% in March 2020, in response to the COVID-19 pandemic and subsequent national lockdown. Prior to this, the base rate had been at 0.75% since 1 August 2018. The base rate is currently not anticipated to increase again for quite some time, with the Bank of England having written to UK banks asking them how ready they are if interest rates were cut to zero or turned negative. The Bank of England Monetary Policy Report (August 2020) states that the Bank will take further action to help the economy recover and return inflation to the target level of 2%.
- 3.8 Table 1 below compares the 2020/2021 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2018 and 2019 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

Table 1

Crematorium	Adult Standard Cremation Fee 2020/2021	Number of Cremations 2018	Number of Cremations 2019
Bramcote	£730.00	2,639	2,530
Derby	£759.00	2,593	2,101
Wilford Hill - Nottingham	£759.00	1,816	1,753
Gedling (opened Jan 17)	£770.00	1,371	1,444
Chesterfield	£770.00	2,174	2,094
Mansfield	£778.00	2,371	2,227
Barnaby Moor - Retford (opened Feb 19)	£795.00	0	no data
Babworth - Retford (opened Aug 18)	£820.00	234	757
Amber Valley - Swanwick	£875.00	1,489	1,434
Grantham	£999.00	1,127	1,031
Sherwood Forest - Ollerton	£999.00	1,048	736
TOTAL Number of Cremations		16,862	16,107

Within the local area the Mansfield Crematoria is the 6th lowest in price for an adult standard cremation fee for 2020/2021. Further fee comparisons for local are crematoria can be found in Appendix 2.

- 3.9 Data obtained from the Cremation Society as at 1 January 2020 states that of the 308 Crematoria in the UK, Mansfield is the 83rd lowest in price for a basic cremation (55 lowest at 1 January 2019).
- 3.10 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2021/2022, 2022/2023 and 2023/2024.

Table 2

	Approved	Proposed 5% increase	Estimate assuming 5% increase	
	2020/2021	2021/2022	2022/2023	2023/2024
	£	£	£	£
Cremation fee	778.00	817.00	858.00	901.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	796.50	835.50	876.50	919.50

- 3.11 The cremation and medical referee's fee for a standard cremation proposed for 2021/2022 is £835.50.
- 3.12 Table 3 below shows alternative percentage increases to the standard cremation fee for 2021/2022 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2020/2021 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£817	£825	£832	£840	£848	£856
Forecasted Number of Cremations	2100	2100	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,715,700	£1,732,500	£1,747,200	£1,764,000	£1,780,800	£1,797,600
Forecasted Additional Income if % rise Increased		£16,800	£31,500	£48,300	£65,100	£81,900

3.13 The income received from the standard cremation fees for the financial years 2017/2018 to 2020/2021 (forecast) is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2017/2018	£635.00	2,514	£1,588,048	£8,865
2018/2019	£686.00	2,235	£1,526,370	-£61,678
2019/2020	£720.00	2,278	£1,592,893	£66,523
2020/2021 forecast	£778.00	2,400	£1,829,000	£236,107

The income received totals above include income for standard cremations as well as other cremation types that attract discounted fee rates.

3.14 Table 5 below shows the standard cremation fee proposed for 2021/2022 to 2023/2024 and the forecast income. The number of cremations forecast from 2021/2022 onwards remains at 2,100 per annum.

Table 5

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2021/2022	£817.00	£39	2,100	£1,715,700
2022/2023	£858.00	£41	2,100	£1,801,800
2023/2024	£901.00	£43	2,100	£1,892,100

3.15 During January to December 2019 Mansfield Crematorium carried out 2,227 cremations, ranking it the 42nd highest of the 308 Crematoria operating throughout the UK (39th highest in 2018).

4. OPTIONS AVAILABLE

Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2021/2022 – 2023/2024 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 2021/2022 revenue budgets. The impact of any amendments will be assessed.

8 CONSULTATION

Head of Neighbourhoods

9 BACKGROUND PAPERS

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

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												Appendix 1
MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
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.	£720.00	£778.00	£0.00	£778.00	£817.00	£0.00	£817.00	EXEMPT	£39.00	5.01%	£39.00	Approved in principle 5% increase
(ii) surcharge for a Saturday Service	£100.00	£108.00	£0.00	£108.00	£110.00	£0.00	£110.00	EXEMPT	£2.00	1.85%	£2.00	To cover general inflation
(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.	£600.00	£650.00	£0.00	£650.00	£663.00	£0.00	£663.00	EXEMPT	£13.00	2.00%	£13.00	To cover general inflation
(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.	£450.00	£490.00	£0.00	£490.00	£663.00	£0.00	£663.00	EXEMPT	£173.00	35.31%	£173.00	To reflect market conditions
(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 off peak time on a weekday.	£490.00	£490.00	£0.00	£490.00	£400.00	£0.00	£400.00	EXEMPT	£-90.00	-18.37%	£-90.00	To reflect market conditions
Each cremation is subject to:												
A Medical Referees charge	£18.50	£18.50	£0.00	£18.50	£18.50	£0.00	£18.50	EXEMPT	£0.00	0.00%	£0.00	To cover general inflation
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)	£45.00	£45.00	£0.00	£45.00	£46.00	£0.00	£46.00	EXEMPT	£1.00	2.22%	£1.00	To cover general inflation
The use of the Chapel for an extended services/or additional time fee	£150.00	£150.00	£0.00	£150.00	£153.00	£0.00	£153.00	EXEMPT	£3.00	2.00%	£3.00	To cover general inflation
The use of of the Chapel only (memorial or service elsewhere)	£250.00	£280.00	£0.00	£280.00	£286.00	£0.00	£286.00	EXEMPT	£6.00	2.14%	£6.00	To cover general inflation
The Strewing of remains cremated from elsewhere - administration fee	£60.00	£60.00	£0.00	£60.00	£61.50	£0.00	£61.50	EXEMPT	£1.50	2.50%	£1.50	To cover general inflation
The Strewing of remains - appointment fee	£10.00	£10.00	£0.00	£10.00	£20.00	£0.00	£20.00	EXEMPT	£10.00	100.00%	£10.00	To reflect market conditions
Retention of cremated remains - fee per month	£22.00	£22.00	£0.00	£22.00	£22.50	£0.00	£22.50	EXEMPT	£0.50	2.27%	£0.50	To cover general inflation
Register Search - fee per year searched	£12.00	£10.83	£2.17	£13.00	£11.25	£2.25	£13.50	SR	£0.50	3.85%	£0.42	To cover general inflation

												Appendix 1	
MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022								
	Total Fee	VAT @ 20%		Total Fee	VAT @ 20%		Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved	
CONTAINERS													
The supply of an additional bio box if required	£15.00	£15.00	£0.00	£15.00	£15.50	£0.00	£15.50	EXEMPT	£0.50	3.33%	£0.50	To cover general inflation	
The fee to split cremated remains including up to 3 biodegradable tubes	£15.00	£15.00	£0.00	£15.00	£15.50	£0.00	£15.50	EXEMPT	£0.50	3.33%	£0.50	To cover general inflation	
A Standard casket	£40.00	£40.00	£0.00	£40.00	£41.80	£0.00	£41.80	EXEMPT	£1.80	4.50%	£1.80	To cover general inflation	
An Infant casket	£20.00	£20.00	£0.00	£20.00	£20.50	£0.00	£20.50	EXEMPT	£0.50	2.50%	£0.50	To cover general inflation	
COLUMBARIUM VAULTS													
For the Interment of cremated remains only:													
10 year lease	£520.00	£475.00	£95.00	£570.00	£484.58	£96.92	£581.50	SR	£11.50	2.02%	£9.58	To cover general inflation	
Renewal of 10 year lease	£260.00	£237.50	£47.50	£285.00	£242.50	£48.50	£291.00	SR	£6.00	2.11%	£5.00	To cover general inflation	
Double plaque/new plaque or 2nd Interment	£260.00	£237.50	£47.50	£285.00	£242.50	£48.50	£291.00	SR	£6.00	2.11%	£5.00	To cover general inflation	
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.	£60.00	£55.00	£11.00	£66.00	£56.25	£11.25	£67.50	SR	£1.50	2.27%	£1.25	To cover general inflation	
Physical copy of Webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£50.00	£45.83	£9.17	£55.00	£47.08	£9.42	£56.50	SR	£1.50	2.73%	£1.25	To cover general inflation	
Additional physical copies of Webcast (DVD/Blu-Ray/USB). A recording presented in a customised case					£20.83	£4.17	£25.00	SR	£25.00		£20.83	New Charge	
Visual tribute - single photo, shown throughout the service.	£5.00	£4.58	£0.92	£5.50	£5.00	£1.00	£6.00	SR	£0.50	9.09%	£0.42	To cover general inflation	
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£40.00	£36.67	£7.33	£44.00	£37.50	£7.50	£45.00	SR	£1.00	2.27%	£0.83	To cover general inflation	
Visual tribute - professional photo tribute. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£70.00	£64.17	£12.83	£77.00	£65.83	£13.17	£79.00	SR	£2.00	2.60%	£1.66	To cover general inflation	
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	£20.00	£18.33	£3.67	£22.00	£18.75	£3.75	£22.50	SR	£0.50	2.27%	£0.42	To cover general inflation	
Visual tribute - physical copy of Pro Photo Tribute. A recording presented in a customised case.	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
Additional physical copies	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
Additional photos - for each extra set of 25 photos	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	
For adding a video to the Pro Photo Tribute, any revisions, or any major departure away from the standard	£25.00	£22.92	£4.58	£27.50	£23.33	£4.67	£28.00	SR	£0.50	1.82%	£0.41	To cover general inflation	

												Appendix 1	
MANSFIELD CREMATORIUM FEES	2019/2020	APPROVED FEES AND			PROPOSED FEES AND CHARGES FROM 1 APRIL 2021 TO 31 MARCH 2022								
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved		
MEMORIALS													
CARDS:													
Book of Remembrance:													
Entries in Book of Remembrance - fee per line	£25.50	£21.67	£4.33	£26.00	£22.08	£4.42	£26.50	SR	£0.50	1.92%	£0.41	To cover general inflation	
Digital Book of Remembrance:													
Swipe card	£15.50	£12.50	£2.50	£15.00	£12.92	£2.58	£15.50	SR	£0.50	3.33%	£0.42	To cover general inflation	
Additional pages for Digital Book of Remembrance	£42.00	£50.00	£10.00	£60.00	£51.25	£10.25	£61.50	SR	£1.50	2.50%	£1.25	To cover general inflation	
Photos for Digital Book of Remembrance	£42.00	£50.00	£10.00	£60.00	£51.25	£10.25	£61.50	SR	£1.50	2.50%	£1.25	To cover general inflation	
Miniature Book of Remembrance:													
Miniature Book of Remembrance + minimum of 2 lines inscription	£71.50	£62.50	£12.50	£75.00	£64.17	£12.83	£77.00	SR	£2.00	2.67%	£1.67	To cover general inflation	
Fee per extra line	£15.50	£13.33	£2.67	£16.00	£13.75	£2.75	£16.50	SR	£0.50	3.13%	£0.42	To cover general inflation	
Memorial Card:													
Memorial card and minimum of 2 lines inscription	£30.50	£26.67	£5.33	£32.00	£27.50	£5.50	£33.00	SR	£1.00	3.13%	£0.83	To cover general inflation	
Fee per extra line	£15.50	£13.33	£2.67	£16.00	£13.75	£2.75	£16.50	SR	£0.50	3.13%	£0.42	To cover general inflation	
VASE BLOCKS:													
10 year lease	£291.00	£250.00	£50.00	£300.00	£255.00	£51.00	£306.00	SR	£6.00	2.00%	£5.00	To cover general inflation	
Renewal of 10 year lease	£145.50	£125.00	£25.00	£150.00	£127.50	£25.50	£153.00	SR	£3.00	2.00%	£2.50	To cover general inflation	
Double plaque or new inscription	£145.50	£125.00	£25.00	£150.00	£127.50	£25.50	£153.00	SR	£3.00	2.00%	£2.50	To cover general inflation	
BRONZE KERB PLAQUE													
5 year lease	£168.50	£145.83	£29.17	£175.00	£148.75	£29.75	£178.50	SR	£3.50	2.00%	£2.92	To cover general inflation	
Renewal of 5 year lease	£83.50	£70.83	£14.17	£85.00	£72.50	£14.50	£87.00	SR	£2.00	2.35%	£1.67	To cover general inflation	
Double plaque or new inscription	£94.00	£75.00	£15.00	£90.00	£76.67	£15.33	£92.00	SR	£2.00	2.22%	£1.67	To cover general inflation	
MEMORIAL TREE WITH A 10 YEAR LEASE													
With a wooden backed perspex plaque	£387.50	£333.33	£66.67	£400.00	£340.00	£68.00	£408.00	SR	£8.00	2.00%	£6.67	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£91.67	£18.33	£110.00	£93.75	£18.75	£112.50	SR	£2.50	2.27%	£2.08	To cover general inflation	
Renewal of 10 year lease	£189.00	£166.67	£33.33	£200.00	£170.00	£34.00	£204.00	SR	£4.00	2.00%	£3.33	To cover general inflation	
MEMORIAL ROSE BUSH OR FLOWING SHRUB WITH A 5 YEAR LEASE													
With a perspex plaque with backing	£219.50	£187.50	£37.50	£225.00	£191.25	£38.25	£229.50	SR	£4.50	2.00%	£3.75	To cover general inflation	
Renewal of 5 year lease	£109.50	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
MEMORIAL ROSE BED													
Renewal of 5 year Lease	£377.50	£320.83	£64.17	£385.00	£327.50	£65.50	£393.00	SR	£8.00	2.08%	£6.67	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	
MEMORIAL BENCHES													
5 year lease	£326.50	£333.33	£66.67	£400.00	£340.00	£68.00	£408.00	SR	£8.00	2.00%	£6.67	To cover general inflation	
renewal of 5 year lease	£163.00	£166.67	£33.33	£200.00	£170.00	£34.00	£204.00	SR	£4.00	2.00%	£3.33	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	£107.00	£93.75	£18.75	£112.50	£95.83	£19.17	£115.00	SR	£2.50	2.22%	£2.08	To cover general inflation	

Current Fees 2020/2021 Local Crematoria	Direct Cremation (Unattended)	Direct Cremation (Attended)	Early/ Off- Peak Cremation	Regular Cremation	Saturday Cremation	Witnessed Strewings	Witnessed Strewings from Elsewhere	Webcasting	Storage of Cremated Remains (per month after initial period)
Mansfield	£490.00	N/A	£490.00	£778.00	£886.00	£10.00	£60.00	£66.00	£22.00
Babworth	£430.00	N/A	£620.00	£820.00	£1,150.00	Included (£150 on a Saturday)	N/A	£80.00	N/A
Barnby Moor	£430.00	N/A	£650.00	£795.00	£900.00	£59.00	N/A	£30.00	N/A
Bramcote	N/A	N/A	N/A	£730.00	N/A	Included (£25 on a Saturday)	£65.00	£65.00	£35.00
Chesterfield	N/A	£574.00	£574.00	£770.00	£830.00	£20.00	£50.00	At Cost	£10.00
Derby	£487.00	£515.00	£570.00	£759.00	N/A	£54.00	£106.00	N/A	N/A
Gedling	£500.00	N/A	N/A	£770.00	£1,080.00	Included (£150 on a Saturday)	N/A	£80.00	N/A
Grantham	£499.00	£675.00	£830.00	£999.00	£1,499.00	Included	N/A	N/A	N/A
Nottingham City (Wilford Hill) - Non-City Resident	£495.00	N/A	N/A	£759.00	£1,074.00	£50.00	£150.00	£86.40	£40.00
Sherwood Forest	£499.00	£675.00	£806.00	£999.00	£1,499.00	Included	N/A	N/A	N/A
Swanwick (Amber Valley)	N/A	N/A	£775.00	£875.00	£1,250.00	£59.00	N/A	£30.00	N/A

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
7 December 2020**

REVENUE AND CAPITAL BUDGET 2021/2022 – 2023/2024

1. SUMMARY

- 1.1 This report details the revenue and capital budgets for 2021/2022 and the proposals for 2022/2023 and 2023/2024.

2. RECOMMENDATIONS

To be resolved:

- i). That the proposed revenue and capital budgets for 2021/2022 are approved.
- ii). That the proposed revenue and capital budgets for 2022/2023 and 2023/2024 are approved in principle.
- iii) That within the usable reserves a minimum general reserve balance of £75,000 is approved, as detailed in 3.5.5.
- iv) That in 2022/2023 and 2023/2024 the budget surplus to the 3 constituent authorities is capped at £874,839. This is to enable a contribution to the capital fund (capital financing cost) of £29,645 in 2022/2023 and £93,782 in 2023/2024 as detailed in 3.5.7.

3. BACKGROUND

- 3.1 The proposed budgets for 2021/2022 and 2022/2023 and those originally approved are detailed in Appendix 1 along with the estimates for 2023/2024 for consideration by the Joint Committee.
- 3.2 A review of the budgets for 2022/2023 onwards will take place prior to the setting of the revenue budgets in 2021, 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 - REVENUE	2020/2021	2021/2022		2022/2023		2023/2024
Account Description	Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Projected Budget
Employee Expenses	£408,936	£420,349	£405,647	£429,759	£423,439	£443,355
Premises Expenses	£404,487	£407,167	£366,130	£415,051	£372,327	£378,609
Transport Expenses	£200	£200	£200	£200	£200	£204
Supplies and Services	£149,601	£139,895	£170,897	£138,694	£136,154	£136,328
Support Services	£61,382	£62,606	£64,356	£63,743	£65,493	£66,653
Depreciation, Impairment & Revaluation Losses	£126,271	£126,271	£126,271	£126,271	£126,271	£126,271
GROSS EXPENDITURE	£1,150,877	£1,156,488	£1,133,501	£1,173,718	£1,123,884	£1,151,420
Income	-£1,765,350	-£1,847,250	-£1,832,150	-£1,935,454	-£1,920,350	-£2,010,650
Income Recharges	-£31,046	-£32,174	-£26,562	-£33,032	-£27,947	-£29,320
GROSS INCOME	-£1,796,396	-£1,879,424	-£1,858,712	-£1,968,486	-£1,948,297	-£2,039,970
NET COST OF SERVICE	-£645,519	-£722,936	-£725,211	-£794,768	-£824,413	-£888,550
BELOW NET COST OF SERVICE ADJUSTMENTS	-£80,071	-£80,071	-£80,071	-£80,071	-£50,426	£13,711
NET SURPLUS	-£725,590	-£803,007	-£805,282	-£874,839	-£874,839	-£874,839

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 2021/2022 and 2022/2023 by the Joint Committee on 13 January 2020. The main changes are as follows:

3.4.1 Employee expenses have decreased by (£14,702) in 2021/2022 and by (£6,320) in 2022/2023. The main reason for this reduction is the staffing restructure implemented during the 2020/2021 financial year. There is an increase in superannuation rates which is offset by the decrease in the pension deficit lump sum payments. Other decreases relate to the centralising of the MDC occupational health services and a reduction in the training expenses budget to meet current demand.

3.4.2 Premises expenses have decreased by (£41,037) in 2021/2022 and by (£42,724) in 2022/2023. The budget has been reduced for repair and maintenance for fixed plant/cremators due to the pending abatement equipment replacement works and will be monitored and reviewed to reflect ongoing requirements. Grounds maintenance has been reduced to reflect recent annual spend. A review of utility costs has been undertaken and savings identified for electricity and water rates.

3.4.3 Transport expenses remain unchanged.

3.4.4 Supplies and services budgets have increased by £31,002 in 2021/2022 and reduced by (£2,540) in 2022/2023. The increase in 2021/2022 is due to

an estimated budget being required for non-abatement fees that will be incurred during the 2021 calendar year until the new equipment is fully installed. After installation, this type of fee will not be incurred if the requirements of the abatement scheme are met. Other budgets to increase are webcasting costs, telephones which includes faster data lines and software licences which now include an additional element for webcasting. Savings have been made in printing, stationery and postages with a move to more on line forms and correspondence with customers and funeral directors. Water coolers have been changed from stand-alone facilities to mains fed units, subscriptions have been reviewed and reduced and organist fees reduced due to lower demand.

- 3.4.5 The support services projected budget has increased by £1,750 in both 2020/2021 and 2021/2022, this is due to the increased work undertaken by MDC Design Services team in undertaking reviews for works required to the crematorium building.
- 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 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 £20,712 in 2021/2022 and £20,189 in 2022/2023. This is mainly due to reduced demand for the organists to play at funeral services, reduction in income from book of remembrance inscriptions to bring the budget in line with current demand and reduced income from Ashfield District Council (ADC) for the administration of burial of the destitute funerals as the administration of this service will be provided directly by ADC from 1 December 2020. Increases in income include fees for webcasting services and increases in income for containers and memorial to align with last year actuals.
- 3.4.8 The forecast number of cremations remains the same as proposed at 2,100 per annum. Cremation fee income is based on a 5% fee increase on the 2020/2021 fee of £778.00 taking the cremation fee up to £817.00 in 2021/2022 (an increase of £39).
- 3.4.9 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the changes as a result of the staffing restructure implemented during 2020/2021. This has resulted in a recharge decrease of £5,612 in 2021/2022 and £5,085 in 2021/2022.
- 3.4.10 The below net cost of service items remain unchanged for 2021/2022 and are comprised of the depreciation reversal and the transfer of the 3% fee increase implemented as a one off increase to the standard cremation fee in 2020/2021, which is transferred to the Capital Fund on an ongoing basis.

The below net cost of service totals for 2022/2023 & 2023/2024 have been increased by £29,645 and £93,782 respectively, due to a new capital financing cost as explained in 3.5.5 below.

3.5 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2021/2022 – 2022/2023 and the projected capital budget for 2023/2024.

3.5.1 The proposed capital budgets for 2021/2022, 2022/2023 and 2023/2024 require a full review. Due to the impact of COVID-19 pandemic, the review of the crematorium capital works and the setting up of a working group as approved in January 2020, have not taken place.

A revised planned preventative maintenance works programme (PPW) has been commissioned from the MDC Design Services team. Work to review the proposed PPW programme is being undertaken and a detailed report with officer recommendations will be submitted to the February 2021 meeting.

However, there is a requirement to approve capital budgets for 2021/2022 and approve in principle capital budgets for 2022/2023 and 2023/2024 at the December 2020 JCC meeting. It is recommended that the 2021/2022 budget approved in principle remains unchanged at £165,230 and that the projected budget for the 2022/2023 and 2023/2024 are set at an unallocated £200,000 per annum. These budgets will be subject to change following the February 2021 PPW report and the annual budget setting process. It is prudent to set capital budgets in these circumstances to ensure that funding is available to meet the PPW needs in the short term.

3.5.2 A budget has yet to be approved for the installation and building works relating to the replacement of the abatement equipment. Usable reserve balances will need to be maintained at a level to cover the cost of these works.

3.5.3 The financing of the capital budgets is dependent upon the usable reserves available. The usable reserves of the Crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years. Please note that table 2 does not include a budget for the additional installation and building works for the replacement abatement equipment, as this budget has not yet been approved.

Table 2

USABLE RESERVES		
GENERAL RESERVES		
General Reserve Forecast Balance 31 March 2021		£237,363
<i>Add Forecast Excess Surplus Year End 2020/2021(not guaranteed - only a forecast)</i>		<i>£171,480</i>
General Reserve Forecast Balance 1 April 2021		£408,843
General Reserve Forecast Balance 31 March 2022		£408,843
Transfer to Capital Fund 2022/2023		-£42,022
General Reserve Forecasted Balance 31 March 2023		£366,821
Transfer to Capital Fund 2023/2024		-£60,018
General Reserve Forecasted Balance 31 March 2024		£306,803
CAPITAL FUND		
Capital Fund Forecast Balance 31 March 2021		£201,163
Add 3% fee increase to Capital Fund		£46,200
Less Proposed Capital Programme 2021/2022		-£165,230
Capital Fund Forecast Balance 31 March 2022		£82,133
Add 3% fee increase to Capital Fund		£46,200
Add Transfer from General Reserves to finance capital programme		£42,022
Add Capital Financing Contribution from Revenue		£29,645
Less Proposed Capital Programme 2022/2023		-£200,000
Capital Fund Forecast Balance 31 March 2023		£0
Add 3% fee increase to Capital Fund		£46,200
Add Transfer from General Reserves to finance capital programme		£60,018
Add Capital Financing Contribution from Revenue		£93,782
Less Proposed Capital Programme 2023/2024		-£200,000
Capital Fund Forecast Balance 31 March 2024		£0

3.5.4 Funds would need to be transferred from the general reserve to the capital fund during 2022/2023 and 2023/2024 financial years to ensure that the proposed capital budgets could be financed in each financial year.

- 3.5.5 It is recommended that the general reserves of the JCC do not fall below £75,000; a minimum reserve is advisable to deal with any unforeseen events or emergencies that require financing at short notice.
- 3.5.6 The only current annual contribution to the capital fund is the extra 3% fee income increase approved for 2020/2021 financial year which generates £22.00 per cremation. Based on the estimated 2,100 cremations per year this would generate £46,200 per annum. The only income to the general reserves is any excess surplus once the budgeted surplus has been allocated. This income is not guaranteed and can vary from year to year depending on levels of expenditure and income within the revenue accounts and number of cremations in a financial year.
- 3.5.7 It is recommended that an annual contribution to the capital fund is made for 2022/2023 and 2023/2024, limiting the revenue budget surplus for both years to the 2022/2023 surplus budget approved in principle of (£874,839). This would enable a below net cost of service, capital financing cost, shown in appendix 1 of £29,645 in 2022/2023 and £93,782 in 2023/2024 to be transferred to the capital fund to contribute towards financing the capital programme in the short term.
- 3.5.8 A review of how to finance the updated planned preventative maintenance scheme of works for the next 20 years will need to be undertaken. Options available to finance the schemes include:
- The level of revenue surplus allocation to the 3 constituent authorities to enable an annual repairs and renewals contribution is made to usable reserves.
 - Increasing cremation fees to generate the required contributions.
 - Use of capital receipt contributions from each authority to meet capital works.
 - A combination of the above options.

3.6 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can 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
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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

Head of Neighbourhoods

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 - 2021/2022 - 2023/2024 - Mansfield Crematorium

REVENUE

Account Description	2020/2021	2021/2022				2022/2023				2023/2024			
	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	£295,852	£304,410	£0	-£11,615	£292,795	£311,401	£0	-£5,088	£306,313	£311,401	£10,042	£0	£321,443
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	£23,057	£24,216	£0	-£935	£23,281	£25,158	£0	-£34	£25,124	£25,158	£2,031	£0	£27,189
Salaries Superannuation	£49,407	£50,836	£6,259	£0	£57,095	£52,004	£7,727	£0	£59,731	£52,004	£10,677	£0	£62,681
Vacancy Savings	-£5,525	-£5,692	£94	£0	-£5,598	-£5,828	£0	-£40	-£5,868	-£5,828	£0	-£342	-£6,170
Superannuation Additional Allowances	£1,261	£1,261	£54	£0	£1,315	£1,261	£54	£0	£1,315	£1,261	£54	£0	£1,315
Pension Deficit Lump Sum	£22,058	£22,500	£0	-£6,349	£16,151	£22,950	£0	-£6,799	£16,151	£22,950	£0	-£6,799	£16,151
Occupational Health Services	£500	£500	£0	-£500	£0	£500	£0	-£500	£0	£500	£0	-£500	£0
Training Expenses Staff	£3,000	£3,000	£0	-£1,800	£1,200	£3,000	£0	-£1,800	£1,200	£3,000	£0	-£1,800	£1,200
Apprenticeship Levy	£1,326	£1,318	£90	£0	£1,408	£1,313	£160	£0	£1,473	£1,313	£233	£0	£1,546
EMPLOYEE EXPENSES	£408,936	£420,349	£6,497	-£21,199	£405,647	£429,759	£7,941	-£14,261	£423,439	£429,759	£23,037	-£9,441	£443,355
Repair/Maintenance Buildings	£23,582	£24,053	£5,947	£0	£30,000	£24,534	£5,466	£0	£30,000	£24,534	£5,466	£0	£30,000
Grounds Maintenance General	£20,440	£20,849	£0	-£3,349	£17,500	£21,266	£0	-£3,766	£17,500	£21,266	£0	-£3,766	£17,500
EPA Testing	£1,500	£1,500	£0	-£300	£1,200	£1,500	£0	-£300	£1,200	£1,500	£0	-£300	£1,200
Repair/Mce Fixed Plant Cremators	£135,000	£137,700	£0	-£37,700	£100,000	£140,450	£0	-£38,450	£102,000	£140,450	£0	-£36,410	£104,040
Electricity	£51,000	£52,000	£0	-£2,000	£50,000	£53,000	£0	-£2,000	£51,000	£53,000	£0	-£980	£52,020
Gas	£42,000	£42,850	£0	£0	£42,850	£43,700	£0	£0	£43,700	£43,700	£874	£0	£44,574
Rent of Premises	£159	£159	£0	£0	£159	£159	£0	£0	£159	£159	£0	£0	£159
Business Rates	£96,776	£93,429	£0	-£1,426	£92,003	£95,212	£0	-£1,426	£93,786	£95,212	£357	£0	£95,569
Sewage/Water Rates	£10,000	£10,200	£0	-£2,700	£7,500	£10,400	£0	-£2,750	£7,650	£10,400	£0	-£2,597	£7,803
Insurance	£19,340	£19,727	£491	£0	£20,218	£20,120	£502	£0	£20,622	£20,120	£914	£0	£21,034
Cleaning Materials	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200
Legionella Management	£490	£500	£0	£0	£500	£510	£0	£0	£510	£510	£0	£0	£510
PREMISES EXPENSES	£404,487	£407,167	£6,438	-£47,475	£366,130	£415,051	£5,968	-£48,692	£372,327	£415,051	£7,611	-£44,053	£378,609
Car Allowances	£200	£200	£0	£0	£200	£200	£0	£0	£200	£200	£4	£0	£204
TRANSPORT EXPENSES	£200	£200	£0	£0	£200	£200	£0	£0	£200	£200	£4	£0	£204
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	-£600	£0	£600	£0	-£600	£0	£600	£0	-£600	£0
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	£300	£0	£750	£450	£300	£0	£750	£450	£300	£0	£750
Office Machinery Repair & Maintenance	£100	£100	£0	-£100	£0	£100	£0	-£100	£0	£100	£0	-£100	£0
Office Machinery Replacement	£900	£900	£100	£0	£1,000	£900	£100	£0	£1,000	£900	£100	£0	£1,000
Uniforms	£3,500	£3,500	£1,500	£0	£5,000	£3,500	£1,500	£0	£5,000	£3,500	£1,500	£0	£5,000
Books & Publications	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Printing	£7,000	£7,000	£0	-£4,000	£3,000	£7,000	£0	-£4,000	£3,000	£7,000	£0	-£4,000	£3,000

Account Description	2020/2021	2021/2022				2022/2023				2023/2024			
	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	£5,000	£5,000	£0	-£1,500	£3,500	£5,000	£0	-£1,500	£3,500	£5,000	£0	-£1,500	£3,500
Advertising Other	£2,000	£2,000	£0	£0	£2,000	£2,000	£0	£0	£2,000	£2,000	£0	£0	£2,000
Waste Collection Skips	£1,500	£1,500	£0	-£500	£1,000	£1,500	£0	-£500	£1,000	£1,500	£0	-£500	£1,000
Medical Examination Fees	£38,850	£38,850	£0	£0	£38,850	£38,850	£0	£0	£38,850	£38,850	£0	£0	£38,850
Payments to Local Authorities	£7,038	£7,178	£0	-£316	£6,862	£7,321	£0	-£322	£6,999	£7,321	£0	-£182	£7,139
Software Licences	£9,000	£9,000	£2,980	£0	£11,980	£9,000	£2,980	£0	£11,980	£9,000	£2,980	£0	£11,980
Postages	£3,500	£3,500	£0	-£700	£2,800	£3,500	£0	-£700	£2,800	£3,500	£0	-£700	£2,800
Systems Software	£530	£540	£0	-£240	£300	£550	£0	-£250	£300	£550	£0	-£250	£300
Telephones	£7,200	£7,344	£2,956	£0	£10,300	£7,490	£2,810	£0	£10,300	£7,490	£2,810	£0	£10,300
Webcasting	£0	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000	£0	£5,000
Conference Expenses	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Subscriptions	£2,440	£2,440	£0	-£791	£1,649	£2,440	£0	-£758	£1,682	£2,440	£0	-£724	£1,716
Book of Remembrance Inscriptions	£9,028	£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	£11,965	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965
Organist Fees	£14,000	£14,000	£0	-£6,500	£7,500	£14,000	£0	-£6,500	£7,500	£14,000	£0	-£6,500	£7,500
CAMEO Non Abatement Fees	£0	£0	£33,413	£0	£33,413	£0	£0	£0	£0	£0	£0	£0	£0
SUPPLIES & SERVICES	£149,601	£139,895	£46,249	-£15,247	£170,897	£138,694	£12,690	-£15,230	£136,154	£138,694	£12,690	-£15,056	£136,328
Design Services	£5,641	£5,750	£1,750	£0	£7,500	£5,750	£1,750	£0	£7,500	£5,750	£1,750	£0	£7,500
Waste/Litter Collection	£7,349	£7,496	£0	£0	£7,496	£7,646	£0	£0	£7,646	£7,646	£153	£0	£7,799
Central Corporate Overheads	£48,392	£49,360	£0	£0	£49,360	£50,347	£0	£0	£50,347	£50,347	£1,007	£0	£51,354
SUPPORT SERVICES	£61,382	£62,606	£1,750	£0	£64,356	£63,743	£1,750	£0	£65,493	£63,743	£2,910	£0	£66,653
Depreciation. Impairment & Revaluation Losses	£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	£1,150,877	£1,156,488	£60,934	-£83,921	£1,133,501	£1,173,718	£28,349	-£78,183	£1,123,884	£1,173,718	£46,252	-£68,550	£1,151,420
Book of Remembrance Inscriptions	-£23,500	-£23,500	£3,500	£0	-£20,000	-£23,500	£3,500	£0	-£20,000	-£23,500	£3,500	£0	-£20,000
Cremation Containers	-£200	-£200	£0	-£150	-£350	-£204	£0	-£146	-£350	-£204	£0	-£146	-£350
Cremation Memorials	-£41,000	-£41,000	£0	-£1,000	-£42,000	-£41,000	£0	-£1,000	-£42,000	-£41,000	£0	-£1,000	-£42,000
Organist	-£21,000	-£21,000	£9,750	£0	-£11,250	-£21,000	£9,750	£0	-£11,250	-£21,000	£9,750	£0	-£11,250
Cremation Fees	-£1,633,800	-£1,715,700	£0	£0	-£1,715,700	-£1,803,900	£0	£0	-£1,803,900	-£1,803,900	£0	-£90,300	-£1,894,200
Webcasting	£0	£0	£0	-£7,500	-£7,500	£0	£0	-£7,500	-£7,500	£0	£0	-£7,500	-£7,500
Interest Income	-£3,000	-£3,000	£500	£0	-£2,500	-£3,000	£500	£0	-£2,500	-£3,000	£500	£0	-£2,500
Medical Fees	-£38,850	-£38,850	£0	£0	-£38,850	-£38,850	£0	£0	-£38,850	-£38,850	£0	£0	-£38,850
Misc Income Admin Fees	-£4,000	-£4,000	£2,500	£0	-£1,500	-£4,000	£2,500	£0	-£1,500	-£4,000	£2,500	£0	-£1,500
INCOME	-£1,765,350	-£1,847,250	£16,250	-£1,150	-£1,832,150	-£1,935,454	£16,250	-£1,146	-£1,920,350	-£1,935,454	£16,250	-£91,446	-£2,010,650
Recharges to Cemeteries	-£31,046	-£32,174	£5,612	£0	-£26,562	-£33,032	£5,085	£0	-£27,947	-£33,032	£3,712	£0	-£29,320
INCOME RECHARGES	-£31,046	-£32,174	£5,612	£0	-£26,562	-£33,032	£5,085	£0	-£27,947	-£33,032	£3,712	£0	-£29,320
TOTAL INCOME	-£1,796,396	-£1,879,424	£21,862	-£1,150	-£1,858,712	-£1,968,486	£21,335	-£1,146	-£1,948,297	-£1,968,486	£19,962	-£91,446	-£2,039,970
NET COST OF SERVICE	-£645,519	-£722,936	£82,796	-£85,071	-£725,211	-£794,768	£49,684	-£79,329	-£824,413	-£794,768	£66,214	-£159,996	-£888,550
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	£46,200	£46,200	£0	£0	£46,200	£46,200	£0	£0	£46,200	£46,200	£0	£0	£46,200
Capital Financing Costs	£0	£0	£0	£0	£0	£0	£0	£29,645	£29,645	£0	£0	£93,782	£93,782
BELOW NET COST OF SERVICE	-£80,071	-£80,071	£0	£0	-£80,071	-£80,071	£0	£29,645	-£50,426	-£80,071	£0	£93,782	£13,711
NET SURPLUS	-£725,590	-£803,007	£82,796	-£85,071	-£805,282	-£874,839	£49,684	-£49,684	-£874,839	-£874,839	£66,214	-£66,214	-£874,839

CAPITAL													
Account Description	2020/2021	2021/2022				2022/2023				2023/2024			
	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	£627,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
External Car Park Lighting	£8,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Replacement Tractor	£16,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Unallocated Annual Capital Budget	£0	£165,230	£0	£0	£165,230	£0	£200,000	£0	£200,000	£0	£200,000	£0	£200,000
GROSS CAPITAL EXPENDITURE	£651,500	£165,230	£0	£0	£165,230	£0	£200,000	£0	£200,000	£0	£200,000	£0	£200,000

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

7 DECEMBER 2020

MERCURY ABATEMENT EQUIPMENT

1. SUMMARY

- 1.1 This report provides an update to the Committee on the provision of the new Mercury Abatement Equipment (MAE).

2. RECOMMENDATIONS

To be resolved:

- 2.1 That this update is noted.

3.0 Background Information

- 3.1 A report was received by the Committee on 7 September 2020 providing an update on the MAE. There was a request to increase the budget to allow for works over and above the design and installation of the MAE.
- 3.2 The Committee agreed that the budget should not be increased until such time as it was possible to get quotes for the additional Builders accommodation works.
- 3.3 As previously reported, a contract was entered into with Matthews Environmental Solutions (Matthews) on 25 August 2020. The reason for using Matthews was reported to the Committee on 16 September 2019 when Members were advised that Matthews would need to be used to ensure compatibility with the existing cremators as the control system for the abatement system has to work in sync with the cremators. Members were also advised on 24 February 2020 that the order had been placed with Matthews reiterating the need to ensure compatibility with the cremators.
- 3.4 A meeting was held on site on 29 September 2020 in order for staff to meet the Project Manager for Matthews who would be looking after this project.
- 3.5 However due to the effects of Covid-19, Matthews have not yet been able to start the design work as they do not have the resource. Since March they have been severely impacted by the pandemic with remote working, staff having to quarantine, increased lead time on bought in equipment impacting on other projects and a high demand to support their clients who would otherwise have been unable to cremate due to having equipment at the end of its service life.
- 3.6 Matthews subsequently had a 14 day closure of their production facility due to members of their production and design team testing positive for Covid-19 and only returned to work on 9 November.
- 3.7 They have now reviewed the programme of work and assessed their resource capacity. In doing so, they have considered the fact that any substantial work on the roof area

needs to be completed by the end of April due to the presence of bats. It is their view therefore that they should only start work if there is no risk of the works running beyond that time.

- 3.8 Given that they have had two closures due to Covid-19 they have anticipated some lost time due to the pandemic either from their operations or their supply chain. Based on this assessment they believe that they would not be able to be in a position to have the majority of the noisy/heavy work on the roof completed by the end of April 2021 and therefore would have to stop work and not be able re-commence work until October 2021 to comply with the restriction due to the bats. This would result in them leaving the site for five months in a state of partial construction and also having their site compound including welfare facilities etc. being there for an extended period.
- 3.9 To avoid such disruption Matthews are proposing that they commence work on site in August 2021 to carry out internal works such as removing the 4th cremator. They will do all work possible prior to this date i.e. complete the design, engage with us in layout reviews and procure long lead items so that they are able to proceed immediately in October with completing the installation.
- 3.10 Whilst this is not desirable, given the amount of disruption experienced to date and the potential for further disruption, it is a sensible approach to scheduling the works and not exposing the Crematorium to any risk of part completed works or non-compliance with the European Protected Species Licence should the work overrun into May 2021.

Background Papers

None.

For further information please contact Sarah Troman, Head of Neighbourhoods, Mansfield District Council, stroman@mansfield.gov.uk, 01623 463036.

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Lead Officer	Report Author
22 February 2021			
Operations Update Report	An update on staffing restructure and current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Julie Snowdon, Mansfield DC
Financial Management Review Report		Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Business Plan for a Commercial Review of the Crematorium Service	A progress report on the commissioning of business and marketing expertise to undertake a commercial review of the crematorium service	Dawn Edwards, Head of Finance, Mansfield DC	
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Xx May 2021			
Operations Update Report	An update on staffing restructure and current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Julie Snowdon, Mansfield DC
Annual Statement of Accounts			
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Xx September 2021			
Operations Update Report	An update on staffing restructure and current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Julie Snowdon, Mansfield DC
Financial Management Review Report			
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC