

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Civic Suite, Castle House, Newark and Sherwood DC Offices.

Monday, 24 May 2021 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)

AGENDA

Item		Page No.
1.	Apologies for Absence	
2.	Appointment of Chairman	
	In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities. The Chairman for 2021/22 will be a Member from Ashfield District Council.	
3.	Appointment of Vice Chairman	
	The Vice Chairman for 2021/22 will be a Member from Newark and Sherwood District Council.	
4.	Declarations of interest by Members and Officers	
5.	Declarations of intent to record the meeting	
6.	Minutes of the meeting held on 22 February 2021	3 - 7
7.	Operations Update Report	8 - 22

8.	Capital Works Programme Report	23 - 35
9.	Annual Statement of Accounts 2020/2021	36 - 122
10.	Committee Work Programme	123 - 124
11.	Exclusion of the Press and Public	
	<p>To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.</p>	
12.	Capital Works Programme Exempt Appendices - Roof Works at Mansfield Crematorium	125 - 132
13.	Date of Next Meeting – 20 September 2021	

Agenda Item 6

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Virtual Meeting of **Mansfield and District Crematorium Joint Committee** held using Microsoft Teams on Monday, 22 February 2021 at 10.00 am.

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

Councillor H Smith, Councillor J Zadrozny, Councillor A Abrahams,
Councillor S Richardson and Councillor Mrs L Hurst

180 APOLOGIES FOR ABSENCE

1

Apologies received from Councillor D Martin, Councillor Mrs G Dawn and Councillor T Smith.

Councillor J Zadrozny attended as substitute for Councillor D Martin.

180 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

2

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

180 DECLARATIONS OF INTENT TO RECORD THE MEETING

3

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

180 MINUTES OF THE MEETING HELD ON 7 SEPTEMBER 2020

4

The Minutes of the Meeting held on 7 September 2020 were approved as a correct record.

180 ORDER OF BUSINESS

5

With the agreement of the Committee, the Chairman changed the order of business with regard to agenda items 6 and 10 by swapping them around.

180 OPERATIONS UPDATE REPORT

6

The report provided an update on staff and current operational issues, referring to Appendix 1 providing the number of cremations and the percentage split between Ashfield District Council, Mansfield District Council, Newark & Sherwood District Council and 'Outside the Joint Committee Area' between November 20 and January 21.

The Committee were advised that the vacancy for the Crematorium and Cemeteries Manager had been filled and accepted by David Clay who commenced in his role as of 22 February 2021. The Vice-Chairman welcomed David to the Crematorium.

The report informed the Committee of repairs to the copper roof that had become necessary the week before Christmas, the roof was re-sheeted for health and safety reasons as rain water had found its way into the crematory area. At the end of January a roofing contractor had been on site to carry out the copper roof replacement works.

The Vice-Chairman queried the cost for the roof repairs and if it had been necessary to replace with copper having been re-sheeted a month earlier. Mansfield Officer Sarah Troman would follow up this request. Councillor Zadrozny referred to 5.6 of the report regarding the roof costs and requested a breakdown of costs for Members, which Sarah would provide in an email following the Committee meeting.

AGREED:

- i) The Members noted the report.

180 ANNUAL REVIEW OF FEES AND CHARGES FOR 2021/2022

7

The report provided the proposed fees and charges to be introduced from 1 April 2021 to 31 March 2022.

The fees and charges were set out in Appendix 1 of the report. 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.

The report was discussed and the need to be competitive even when the Mansfield building is over 70 years old and tired against the competition of newer establishments. In order to bring in more business and the Committee not being able to visit other sites at present therefore a virtual visit of other crematoriums could be a possibility.

A vote was taken by Committee Members, 4 voted For and 3 Against.

AGREED:

- 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 for 2021/2022 of £817, is an increase of £39 (5%) on the 2020/2021 standard cremation fee. The medical referee fee of £18.50 to be added to the 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 are: 2022/2023 £858 and for 2023/2024 £901, being an increase of 5% for both years. The medical referee fee of £18.50 to be added to the proposed standard cremation fees.

- iii) That the proposed fees and charges for 1 April 2021 to 31 March 2022, as set in Appendix 1 be approved.

180 REVENUE AND CAPITAL BUDGET 2021/2022 – 2023/2024

8

The report detailed the revenue and capital budgets for 2021/2022 and the proposals for 2022/2023 and 2023/2024.

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 any known changes and identify future savings and efficiencies as required.

The Committee discussed whether it would be an option to explore borrowing in future instead of using revenue for contribution to the capital fund. Officers agreed to include costings in future reports.

A vote was taken by Committee Members, 4 voted For and 3 Abstained.

AGREED:

- i) That the proposed revenue and capital budgets for 2021/2022 be approved.
- ii) That the proposed revenue and capital budgets for 2022/2023 and 2023/2024 be approved in principle.
- iii) That in 2022/2023 and 2023/2024 the budget surplus to the 3 constituent authorities be capped at £874,839. This is to enable a contribution to the capital fund (capital financing cost) of £37,145 in 2022/2023 and £101,282 in 2023/2024 as detailed in 3.5.7 of the report.

180 FINANCIAL MANAGEMENT REVIEW 1 APRIL 2020 TO 31 OCTOBER 2020

9

The report showed the forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 October 2020.

The report following as at 31 December 2020 to provide an updated position.

AGREED (unanimously):

- i) That the financial information provided in appendix 1 and table 3 be noted.
- ii) That the revenue budget realignments provided in appendix 2 be noted.
- iii) That the capital expenditure £56,844 and capital income budget (£31,622) for the new scheme roof repairs – insurance copper theft as

detailed in 3.1.6, be approved.

181 FINANCIAL MANAGEMENT REVIEW 1 APRIL 2020 TO 31 DECEMBER 2020
0

The report showed the forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 December 2020.

The report provided an updated position following the previous report as at 31 October 2020.

A vote was taken by Committee Members, 4 voted For and 3 Abstained.

AGREED:

- i) That the financial information provided in appendix 1 and table 3 be noted.
- ii) That the revenue budget realignments provided in appendix 2 be noted.
- iii) That £506,000 of the Mercury Abatement Equipment scheme capital budget is carried forward into the 2021/2022 financial year, as detailed in 3.1.6.

18 PLANNED PREVENTATIVE WORKS UPDATE REPORT
11

The report provided the Committee with an update on the Planned Preventative Works (PPW) position and an overview of the funding profile.

The Vice-Chairman highlighted the need for the Committee to have full information to be able to assess value for money and be satisfied that any retention of surplus is appropriate. The Committee should be kept fully informed as to what all the works were for, the costs involved and what they were being spent on, to ensure it fulfils its fiduciary duty.

The Committee Members all wanting to achieve the same outcomes by being open and transparent in providing the information.

AGREED:

- i) The Members noted the report.

18 MERCURY ABATEMENT EQUIPMENT
12

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

The report gave a brief of the background from 2005 onwards through to the agreement that the MAE would be changed to ensure compliance with the 2020 target.

The Committee had agreed in September 2020 that the budget should not be increased until such time as it was possible to get quotes for the additional Builders accommodation works. The accommodation works when approved to be funded from capital reserves.

Councillor Zadrozny reiterated the need for the Committee to receive full information to ensure it fulfils its fiduciary duty. Information should be provided in a timely manner or an explanation provided if this is not possible, with everyone working together. It was appreciated that officers had put in time to provide the requested information.

The Committee agreed on the importance of a good working relationship. The Chairman noted there had been a helpful discussion, and the importance of the Crematorium meeting statutory requirements in relation to mercury abatement works.

AGREED:

- i) The Members noted the report.

181 COMMITTEE WORK PROGRAMME

3

The report considered the committee work programme.

The Vice-Chairman requested reports go to the May 2021 meeting on the following:

- PPW expenditure
- Procurement process of MAE and why company chosen

181 DATE OF NEXT MEETING

4

Monday, 24 May 2021

Proposed meeting dates - All Monday, 10am

20 September 2021 - Virtual Meeting / Newark and Sherwood DC offices

6 December 2021 - Virtual Meeting / Ashfield DC offices

21 February 2022 - Virtual Meeting / Mansfield DC offices

23 May 2022 - Virtual Meeting / Newark and Sherwood DC offices

AGREED:

- i) The Members noted the meeting dates for the next Committee year.

Meeting closed at 11.40 am.

Chairman

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

24 May 2021

OPERATIONS UPDATE REPORT

1. SUMMARY

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

2. RECOMMENDATION

That members note the report and discuss with a view to approving the following proposals from information set out in the report.

- 2.1 The Infant Charge for under 18 cremations
- 2.2 To Implement the Hold over Policy
- 2.3 To Agree to have a memorial tree in the grounds of the crematorium
- 2.4 To agree new way of operation for the BOR
- 2.5 To Agree to change the retention of Ashes from 48hrs to 7days
- 2.6 Setting up of a friends group for the crematorium
- 2.7 That the new memorial options and fees are agreed to implement mid-year with further information brought to the next meeting.

3. STAFFING

- 3.1 The new Crematorium and Cemeteries Manager is now in post started on the 22nd February 2021 and work has been handed over from Julie Snowdon the Interim manager to ensure continuous work flow.
- 3.2 There is currently no sickness within the service.
- 3.3 The service has recruited 2 Administration posts at the crematorium to help with the increasing workload, one permanent post to backfill a recent leaver part time 15 hours per week and a temporary part time post fixed term for 6 months at 22 hours per week.
- 3.4 A new Gardener/Relief Technician post has been filled and the successful candidate has started on the 19th April 2021. (This was a back fill post of a leaver from March 2021).

4 COVID-19

- 4.1 The number of funerals have decreased however services are still being booked across both Chapels due to the higher capacity and ability for web casting,
- 4.2 The majority of available slots are still either morning or Saturday's, which funeral directors are telling us families do not want, however, due to the number of services being booked there has been a small increase in bookings for the early and late slots over the last week.
- 4.3 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.
- 4.4 They continue to work outside as much as possible with the available resources to keep the grounds in good condition and are just implementing spring bedding and new borders at the main entrance. A further gardener/relief tech has been appointed to the crematorium to assist with ground works.
- 4.5 Witnessed strewing's continue in line with the latest government guidance on permitted numbers of attendance.
- 4.6 The Book of Remembrance has continued to remain open Monday to Friday 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.

Moving forward out of the Covid pandemic new ways of working has become apparent in all operations of how the crematorium is operated. The BOR has been closed throughout on weekends and bank holidays and 97% visitors have accepted this and found it easier to visit online rather than physically visit the crematorium Book of Remembrance. A proposal moving forward would be to continue with the BOR closed on Sundays and bank holidays (potentially except Christmas Day) and have this available to view and remember online only. Other crematoria are also investing in this way of working to reduce staff time on site in turn reducing expenditure, also with an example being one crematoria

has been designed that no physical books are on site and only an online version has been made available (Westerleigh crematorium). This way of operating this facility also fits in with each Authorities Technology/Digital planning for the future (Ashfield's Technology Strategy, Mansfield's Digital by Design Strategy and NSDC's Common Digital Strategy).

- 4.7 Face coverings in all public areas are still requirement for both staff and visitors, in line with MDC procedures / government guidelines and QR Track & Trace codes are in place at all entrances as well as hand sanitiser and appropriate signage.
- 4.8 The crematorium staff are looking to set up a friends group for the crematorium to allow extra ground work to be completed and bringing the grounds to a higher standard with the help of volunteers. If a friends group is formed this will allow the crematorium to apply for the Green Flag going forward.

5 New Proposals

- 5.1 Internet and Phone contract has now been reviewed by the service manager with a view of having the expenditure reduced to the service which has now been complete. The monthly figure has been reduced with just the dedicated broadband line now being paid for by the service in turn saving on average £300 per quarter.
- 5.2 The Crematorium and cemeteries booking system is now being reviewed as it has been 20 years since this was last looked at. Options would be to either upgrade the existing system to have more functionality or to have a complete new system. Both options are being investigated by the service. This will allow for online booking to take place and link all systems together in turn streamlining the booking and Administration process.
- 5.3 The fee for the splitting of ashes has been removed, this doesn't stop families or funeral directors splitting the ashes if that is the family wish but it does mean staff at the crematorium cannot undertake this task further.

5.4 The infant charge for the cremation and burial of infants needs a decision as we need to place a charge on the fees and charges list so that we can claim the income back from the children's funeral fund. As we don't have a charge we cannot not back date any claim. Recommended that a new charge be agreed so that going forward claims can be made against the children's funeral fund to generate further income to the service. Charges are in the table below for reference from other Authorities.

	NCC	Bramcote	Chesterfield	Mansfield
Pre term Babies under 24 weeks gestation	No Charge	No Charge	No Charge	To Decide
Pre term babies per casket	£46			
Pre term babies 24 weeks – 2 years	£175	£210	£436	To Decide
2 Years – 17 Years	£350	£210	£603	To Decide

The above gives us an indication as the charges local and a decision is needed for Mansfield Crematorium to start making a charge so that these can be claimed back through the child funeral fund. (Please note families will NOT be charged any monies for this service).

The table below shows the potential income from these services, (proposed costs are to the child funeral fund which equates to income for the Crematorium).

Infant cremations at Mansfield										
Year	No of NVF Cremations	Proposed NVF cost £80 totals	Proposed NVF cost £100	Number of under 18 year old cremations	Proposed cost £200	Proposed cost £100				
2015	23	£1,840	£2,300	20	£4,000	£2,000				
2016	33	£2,640	£3,300	20	£4,000	£2,000				
2017	35	£2,800	£3,500	21	£4,200	£2,100				
2018	31	£2,480	£3,100	16	£3,200	£1,600				
2019	33	£2,640	£3,300	17	£3,400	£1,700				
2020	25	£2,000	£2,500	24	£4,800	£2,400				

The above table shows the children's funerals over the past 5 years and the potential income examples that could have been claimed back through the child funeral fund each year. However this does depend on what charge is to be implemented to what the return will be.

- 5.5 Management would like to advise members of the implementation of the hold over policy for cremation. This will allow services to take place at the crematorium giving more options to families on service times however with the added saving of overtime and saving of natural resource (gas/electric) will be saved. Hold over is where the deceased is securely held at the crematorium overnight and cremated the following day. Consent is gained from the applicant before the funeral takes place for this process to happen and will allow the service to save unnecessary expenditure.
- 5.6 Cremated remains retention at the crematorium will change from 48 hours to 7 days. Ashes that are to be scattered by staff with no family present at the scattering are held at the crematorium for 48 hours after the cremation then scattered in grounds with the location recorded. The proposal is that this is changed to 7 days to allow families reasonable time if they change their minds and either want to be present at the scattering or to collect the ashes.
- 5.7 Crematorium visits have been scheduled at Lincoln and, Trent Valley by officers and there will be an invitation for the committee members to have a tour if they so wish at these sites on the easing of restrictions in and around July 2021.
- 5.8 A virtual tour of the crematorium has been conducted by Mansfield communication team and the finished product is available to view soon.

6 Commercial Innovation

- 6.1 New memorial lines are to be introduced at the crematorium to offer more memorials to clients in turn generating further surplus income. These new memorial lines are in appendix 2 where each memorial can be viewed with, proposed costings to the client and data on how these memorials may be received. (While every effort has been taken it is difficult to judge how well the take up will be for various memorials as people have different views on trends).
- 6.2 Memorial Tree – Please see appendix 3 for cost information on memorial tree for the former manager as well as income generation from this memorial with photos. Another option would be to provide a forget you not garden in the crematorium grounds whereby forget me not seeds are planted in a particular area and form a garden in memory of those who wish to plant the seeds there.

6.3 Electric equipment being trialled at Crematorium for staff to reduce carbon emissions from grounds machinery with 2 brands of equipment being tried to find out which suits the service best for value for money and most fit for purpose. This includes hedge trimmers, leaf blowers and strimmers. Once these trials have been completed a review of this technology will take place within the Authority to discover which system is best suited with a few then to purchase new equipment for use. Costs for this new equipment can be provided to the officers meeting once received as this work is part of a larger scheme of works within Mansfield in different departments.

7. Cremation Data

7.1 The number of cremations carried out between 1 January 2021 and 31 March 2021 is 838, which is an increase compared to 660 over the same period in 2020.

The number of cremations estimated for 2020/21 was 2400, which was amended due to the impact of Covid-19 and increased number of cremations to 2734.

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

The table below shows a comparison per Quarter over the last 2 years.

Cremation Data

Year	2019/20		2020/21
Q1	565	Q1	745
Q2	505	Q2	511
Q3	579	Q3	640
Q4	660	Q4	838
Total	2309		2734

8. Recommendation

8.1 That members note the report and discuss with a view or approving the new proposals set out in the report as per below.

To Implement the Hold over Policy

To Agree to have a memorial tree in the grounds of the crematorium

To agree new way of operation for the BOR

To Agree to change the retention of Ashes from 48hrs to 7days

Setting up of a friends group for the crematorium

That the new memorial options and fees are agreed to implement mid-year with further information brought to the next meeting.

Holding Over

Developed Guidelines from Stakeholder Organisations

Introduction

At a meeting on 17th June 2011, facilitated by the Ministry of Justice (MoJ), the subject of Crematoria holding over cremations was discussed by representatives of the Federation of Burial and Cremation Authorities (FBCA), the Institute of Cemetery & Crematorium Management (ICCM), the Association of Private Crematoria & Cemeteries (APCC) and the Cremation Society of Great Britain (CSGB). The meeting was convened in response to an adverse newspaper article about the practice of holding over cremations by some Cremation Authorities. The aforementioned organisations are recognised by the MoJ as the stakeholder organisations that oversee and support the crematoria and cemetery sectors.

At the meeting the majority of stakeholder organisations agreed in principle that the practice of holding over is acceptable in some circumstances, but that there should be a single set of guidelines for it.

Subsequently the stakeholder organisations met and consulted among themselves, taking into consideration current guidelines set down by the FBCA and ICCM, (the Code of Cremation Practice and Guiding Principles for the Charter for the Bereaved respectively). The organisations have agreed to a set of guiding principles.

The practice of holding over cremations is not unlawful and has been followed throughout England, Scotland and Wales for a number of years.

Whether to hold over or not is a matter for individual Cremation Authorities, who may take into account factors such as a reduction in cremation numbers or a change in working practices.



Guiding Principles

1. **Standard Principle.** If a Cremation Authority wishes to hold a cremation over from the day the coffin is received at the crematorium and/or the funeral service takes place it must observe Principle 3 following.
2. **Environmental Impact.** Cremation Authorities are encouraged to minimise the environmental impact of cremations where practicable to do so. Carbon Dioxide (CO₂) from fossil fuels is emitted from cremators during the cremation process. The CO₂ emissions are harmful to the environment and are at their highest when a cremator is in pre-heat mode. In order to ensure that cremators are used in the most efficient and least environmentally detrimental way a Cremation Authority may decide not to cremate on the same day as the coffin is received and/or the funeral service is held.
3. **Holding Over.** A Cremation Authority wishing to hold a cremation (or cremations) over must comply with the following conditions:
 - a) It must not do so where the Applicant for Cremation insists on the cremation being carried out on the day that the coffin is received at the crematorium and/or the funeral service takes place.
 - b) Written consent must always be obtained from the Applicant or their authorised representative where the Cremation Authority practices planned holding over. The method for obtaining written consent is not prescribed but can be decided by the Cremation Authority.

If holding over becomes necessary due to mechanical failure, then In these circumstances the Cremation Authority should inform the Applicant via the funeral director and either gain consent to hold over until the fault is repaired or to allow cremation at an alternative crematorium. If this situation occurs outside of normal operating hours, then it may be considered impracticable under such circumstances to obtain the consent of the Applicant and therefore holding over should be arranged as a temporary solution.



- c) The period for which a cremation may be held over is to be determined by prevailing circumstances. Cremation Authorities should defer to their Principal Trade Organisation if uncertain; i.e. FBCA, ICCM, APCC.

The crematorium must have appropriate storage conditions for holding over; i.e. secure and sanitary.



Memorial Tree Information



Cost - £13,500
Leaves – 440
Engraving & Leaf - £45.40
Total cost of Tree, all Leaves £33,080

Retail to client per leaf - £200 (5 year lease)
Income Total - £88K
Income after costs - £55,500



Cost - £10995 inc leaves
Leaves - 220

Retail to client per leaf - £200 (5 year lease)
Income total - £44,000
Income after costs - £33,005
Leaves can be glass or Granite

The 2nd option can also form part of a forget you not garden. Details of this are attached.

Options available are

To have a single memorial tree inscribed on the trunk dedicated to the former manager, whereby leaves from this tree can also be sold to members of the public, in turn providing a memorial to others and bringing in income to the service.

To have a memorial tree placed in the grounds surrounded by a forget you not garden. The forget you not garden would have a post box (Forget You Not – Boulder - £1750.00+vat) and plaque that would be dedicated to the former manager but allow customers to post forget me not seeds in small envelopes so that they could be planted in memory of their loved ones also. (Information on this option is attached further with costings on the post box and seed envelopes).

“FORGET YOU NOT” GARDEN



The objective of the “Forget you not” garden is for anyone who wasn’t able to say goodbye to their loved ones. With restrictions in place in crematoriums and cemeteries regarding funerals, the Forget You Not concept gives society a way to say goodbye whilst also looking forward into the future with hope through wildlife preservation.

This is a peaceful setting where thoughts and memories can be put to paper to share with loved ones lost and begin the “healing” process. Wildlife, in particular bees and butterflies are rapidly declining therefore it is imperative to support a natural and wild habitat growth to support preservation of these endangered species.

This concept incorporates both wildlife preservation as well as mental health support for the bereaved to be able to write down their feelings and begin the healing process whilst simultaneously creating hope in preserving rapidly declining wildlife.

The “Forget You Not” garden would strategically be placed within the grounds with a special posting box and will be situated where family and friends can post their own letter made from 100% recycled biodegradable wildflower seeded paper. The envelope can be printed with bespoke artwork tailored to geographical areas/points of interest. These will be available to purchase from the reception area with a suggested donation and any surplus donated to a charity of choice. The posted letters are collected at regular intervals and stored securely by the gardener and prepared for germination into wildflower seeds within the garden. Birdfeeders, insect homes and tree logs could be placed inside the garden which could have woven living willow fencing.

Anything that can be done to reverse this situation, however small, will help and whilst loved ones are been remembered, you are also helping to reverse this sad trend towards decline and extinction of our precious wildlife.

Commercial Options - Memorials Appendix 2

<u>Memorial Options</u>	<u>Barnby Moor Crem</u>	<u>Chesterfield Crem</u>	<u>Gedling Crem</u>	<u>Lincoln Crem</u>	<u>Crew Crem</u>	<u>Mansfield Crem</u>	<u>Nottingham Crem</u>	<u>Bramcote Crem</u>	<u>Amber Valley</u>	<u>Sherwood Crem</u>	<u>Babworth Crem</u>	<u>Derby Crem</u>	<u>Grantham Crem</u>
BOR	£61 per line	£37 Per line	N/A	£40 Per Line	£37 per line	£26 per line	£44 per line	£37 per line	£61 per line	N/A	N/A	No Info	N/A
Bronze Plaque	N/A	£256 (10 years)	£230 (10 years)	N/A	£205 (10 years)	£148 (5 Years)	£368 (5 years)	£530 (5 years)	N/A	N/A	£230 (10 years)	No Info	N/A
Trees	£1010 (15 years)	£741 (10 years)	£1807 (10 years)	N/A	N/A	£340 (10 years)	N/A	N/A	£1010 (15 years)	N/A	£1807 (10 years)	No Info	N/A
Benches	£2255 (15 years)	£1047 (15 years)	£2107 (10 years)	N/A	£1250 (10 years)	£340 (10 years)	£551 (plaque only,10	N/A	£2255 (15 years)	N/A	£2107 (10 years)	No Info	N/A
Vase Blocks/Kerb	£850 (15 years)	£410 (5 years)	£810 (10 years)	£340 (10 years)	£510 (10 years)	£255 (5 years)	£368 (5 years)	N/A	£850 (15 years)	N/A	£810 (10 years)	No Info	N/A
Vaults	£1750 (15 years)	£955 (10 years)	£1883 (10 years)	£770 (25 years)	£700 (25 years)	£570 (10 years)	£1294 (10 years)	£1260 (10 years)	£1750 (15 years)	N/A	£1883 (10 years)	No Info	N/A
Private Gardens	£2620 (15 years)	N/A	£2084 (20 years)	N/A	£510 (10 years)	New Option (propo	N/A	N/A	£2620 (15 years)	N/A	£2084 (20 years)	No Info	N/A
Bird Boxes	N/A	N/A	N/A	N/A	£105 (5 years)	New Option (propo	£262 (5 years)	N/A	N/A	N/A	N/A	No Info	N/A
Bird Bath Plaques	£640 (15 years)	N/A	£1026 (10 years)	£225 (10 years)	£150 (5 years)	New Option (propo	£455 (10 years)	N/A	£640 (15 years)	N/A	£1026 (10 years)	No Info	N/A
Tower Plaques	£640 (15 years)	£470 (10 years)	£697 (10 years)	£225 (10 years)	£150 (5 years)	New Option (propo	£455 (10 years)	£551 (10 years)	£640 (15 years)	N/A	£697 (10 years)	No Info	N/A

The above table is a comparison of memorialisation over neighbouring crematoria to Mansfield

New options could be made available going forward and attached below are photos of examples of the new option for consideration.

It appears the evidence suggests that Mansfield are under pricing memorialisation compared to other Authorities and Businesses.



Income from Above New Memorials

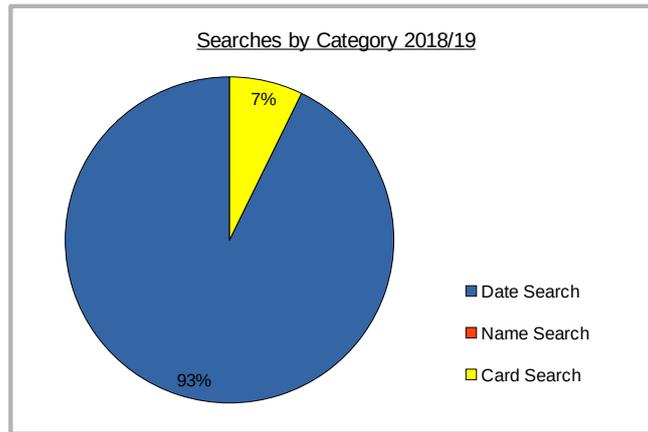
Product	Cost to Service	Proposed Lease Term	nd Proposed lease Ter	Cost to Client 5 years example	to Client 10 years example
Bird bath Plaques	£46 per plaque	5 Years	10 Years	£250	£350
Tower Plaques	£46 per plaque	5 Years	10 Years	£250	£350
Bird Boxes	£40 per box inc plaque	5 Years	10 Years	£220	£300
Private Gardens	laque, £50 materials (plants, t	5 Years	10 Years	£650	£1,050

MANSFIELD CREMATORIUM

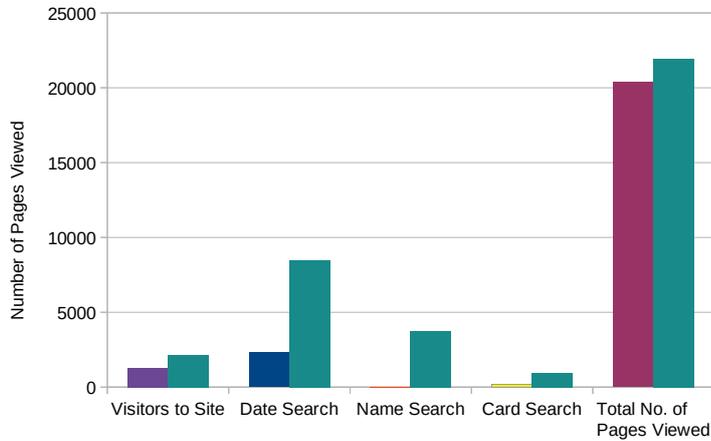
Category	Number of			Average
	1/12/16-30/11/17	1/12/17-30/11/18	1/12/18-30/11/19	1/12/18-30/11/19
Internet Search Results				
Visitors to Site	1117	942	1288	2139
Date Search	1636	1919	2301	8468
Name Search	0	0	0	3760
Card Search	100	176	179	959
Total No. of Pages Viewed	16615	14476	20380	21930

Notes:

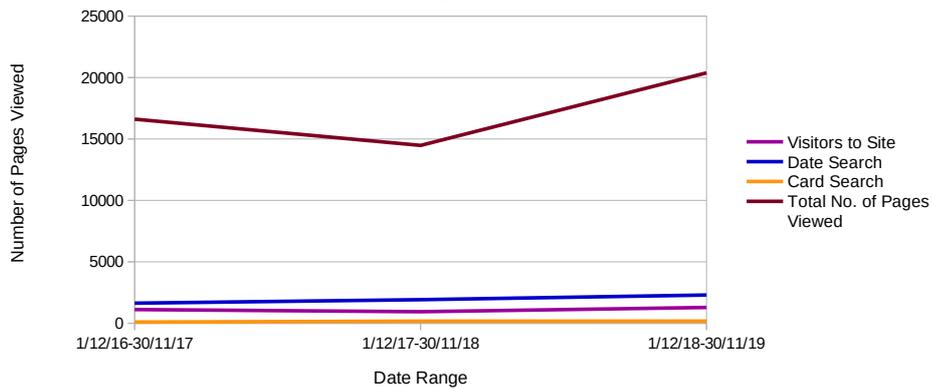
Average is the average number of pages viewed per crematorium across our customer database.



By Category with Averages 2018/19



Trending by Category



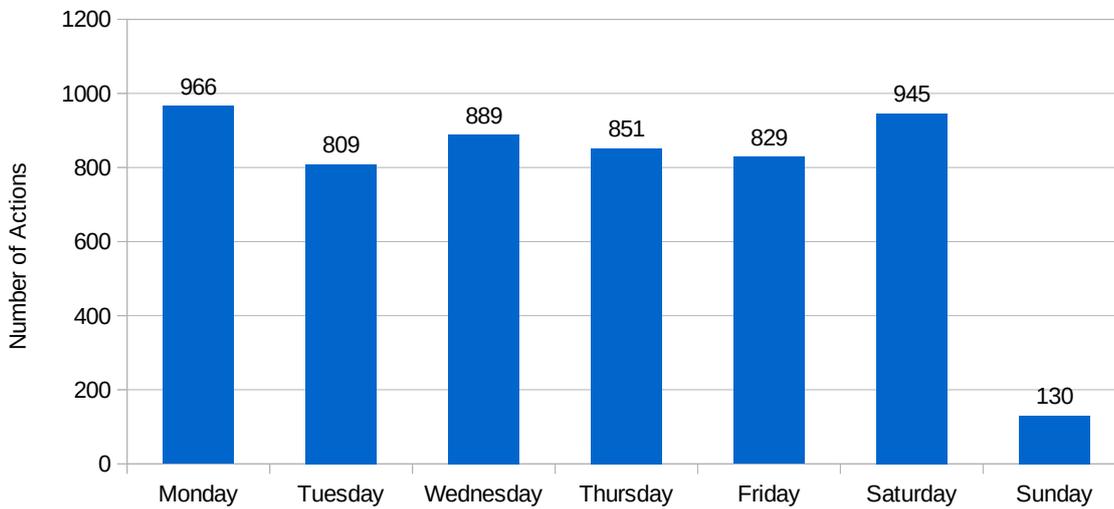
MANSFIELD CREMATORIUM

Total Number of Actions:	5419	Average 17489
Busiest time of day:	9am	

Notes:

Average is the average number of actions per kiosk across our customer database.
Time to within a 1 hour period.

By Day of the Week



MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE **24 MAY 2021 – CAPITAL WORKS PROGRAMME REPORT**

MERCURY ABATEMENT EQUIPMENT

1. SUMMARY

1.1 This report provides an update to the committee on the provision of the new Abatement Equipment (MAE) and other capital projects at the crematorium including plans for major refurbishment works of all public and staff areas. This report is to be read in conjunction with the exempt report attached to this agenda.

2. RECOMMENDATIONS

- 2.1 That members approve the setting up of Officer Meetings to discuss further details of works at the crematorium to then share all this information with their respective members. This allows works to progress quicker rather than waiting for member meetings to take place throughout the year.
- 2.2 That the Committee approve further budget for associated works as described in section 4 of the update on MAE.

3. BACKGROUND

3.1 A report was received by the JCC on 7 September 2020 providing an update on the replacement MAE. There was a request to increase the budget from £627,000, the cost for MAE design, manufacture, delivery, installation and commissioning, to allow for works over and above that will arise from the main works.

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. The accommodation works when approved will be funded from capital reserves.

3.3 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. (Attached is the procurement report sent to members explaining the procurement process as asked for as appendix 3).

3.4 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. 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.

3.5 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.

3.6 To avoid such disruption Matthews have issued a revised programme. 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.

3.7 The key milestones within the revised programme are as follows

1. Detail design development – commence 1 March 2021 - **COMMENCED**
2. Procurement lead time of major equipment – commence 29 March 2021 - **COMMENCED**
3. Site setup and removal of existing plant – 6 August 2021 – 26 September 2021
4. Plant installation – 4 September 2021 – 16 December 2021
5. Electrical installation – 21 December 2021 – 14 February 2022
6. Testing and Commissioning – 24 January 2022 – 14 March 2022
7. Completion and site handover – 14 March 2022 – 6 April 2022

It is anticipated that details of the work and possible prices will be provided at the committee meeting scheduled for as soon as possible.

4. UPDATE ON MAE

4.1 Matthews have now started the design development process as well as ordering of long lead time items and provided design services with schematic drawings of the equipment that is to be purchased for Mansfield Crematorium.

4.2 While these drawings are a step in the right direction management and design services have asked for more detailed drawings which show the installation at Mansfield and how this fits in the space provided.

4.3 Matthews visited site on the 15th April 2021 to undertake measurement work on how the new equipment will fit in to the existing space and drawings are now being drawn up for the service to review.

4.4 We believe there has been a delay in ordering the larger items on the works programme due to Matthews's commitments at other sites. This is however being monitored closely by design services and service management with regular 3 weekly meetings with Matthews to

ensure the project doesn't slip in terms of time frame (the next meeting scheduled for w/c 3rd May).

4.5 Matthews will also provide a detailed list of civil/building works as soon as possible that will be required when the new abatement equipment is to be installed so that the Committee are fully aware of all costings before work starts on site. This includes such items for example as flooring replacement when number 1 cremator is removed and other minor works when items are removed from site.

4.6 While the MAE cost has been accepted, it should be noted that Matthews quotation provided has been accepted and a contract in place. Similarly builders' works cannot be fully determined until final designs are available. An order has been placed Matthews Environmental for MAE equipment at a value of £627K (£612K plus £15k design fee) this does not include any contingency or builders /accommodation works allowance or internal fees. To ensure the contract runs continuously without issue there is a need for the committee to approve a further budget to ensure that any associated works that are required can continue in line with the contract that is currently in place.

The budget required for this works is described below with items that are required.

Contract	£627k
10% contingencies	£61k
Builders Accom wks 20%	£122k
Design services Fees	£38k
Total	£848k
Extra budget required	£848K - £627K = £221k

The above includes

- Resin floor to transfer room. Required due to removal of cremator.
- Making good to walls, ceilings etc. where No 1 cremator removed. Finishes and design to be approved possible public viewing
- Sound insulation to transfer room.
- Adaptation/new screen to roof mounted MAE plant.
- Possible alterations to roof and recovering. Crematory roof, mess room and mezzanine requires recovering prior to new equipment being fitted. (Recovering cost under mezzanine and steelwork complicated)
- Possible structural steelwork alterations subject to final MAE design. (Equipment support)
- Chimney flue alteration/additional flue, cladding etc.to external flue dependant on final design.
- Upgrade of incoming gas safety valve.
- New steel deck mezzanine over yard and mess room
- New screen to control room.
- New access gate to service yard.
- Electrics
- Design Services Fees.

Members should also note that this work would be required during the contract and if not carried out now may delay the works on site. While this is extra budget that has been brought to the attention of the committee previously this does now require approval for continuation of the contract to reduce delay. Also members should note that some of these works would have been included in the upgrade works in the refurbishment plan at a later stage such as the items highlighted above in the list.

5. Roof Works – this report is to be read in conjunction with the exempt appendices attached to this agenda.

5.1 For information we have received agreement to the final account for the Crematory roof replacement. Fortunately the roof structure was found to be in good condition when the temporary covering was stripped therefore there was no expenditure against either provisional sums or contingencies. It was also possible to carry out the work without disturbing the existing fascia and soffit or rainwater goods therefore these sums have also been omitted.

5.2 The contract for the Crematorium roof repairs has now been complete, following the theft of the copper roof. The table below shows the expenditure detail for information.

Contract Value		£56,844
Omit Provisional sums		
Omit contingency		
Omit Item F (Fascia and Soffit)		
Omit Item G (Rainwater goods)		
	Sub Total	£45,910
Less Retention	2.5%	
	Total Due	£44,762.25

I believe the agreed insurance settlement was in the sum of £31,522.43 which leaves a balance of £16,140.22 to be funded from the Crematorium budget.

5.3 Service Management have been made aware that this contract went out to tender however in 40 tenders that was received not one came back with a quoted price. Therefore the decision was taken to use a single tender process, which led to Vaundale roofing winning the contract and undertaking the works.

6. Major Refurbishment Works (including Car Park Lighting)

The information below relates to discussions raised from the last Joint Crematorium Committee meeting whereby it was raised about undertaking work at the crematorium which was scheduled in the PPW however at a faster pace to bring the crematorium up to a standard in a shorter time frame. This work does not replace the PPW however runs alongside this as an option to consider that will see upgrades of the crematorium happen quicker should budget be agreed.

6.1 In the last Joint Crematorium Committee meeting it was discussed about a larger refurbishment programme being devised to bring the crematorium in to more modern time at a faster pace than specified in the PPW.

6.2 Service management have met with Design services and discussed this work as to what is in need of updating/modernising at Mansfield Crematorium. At this stage we have got a full list of items that have been considered for replacement/upgrading however the item this hasn't been costed in detail.

6.3 The cost of this refurbishment work is estimated to be £1m which includes all the works in appendix 1 except cremator replacement (estimated £500K for 3 new cremators). This however can be split in to different works and costings depending on how the Committee would like to proceed and what budget will be available for this work.

6.4 While every effort has been made to bring expenditure down this is a high level figure of costs associated with refurbishment works as this is likely to change to due factors out of control of the service and the Authority such as, order quantities, lead times, supply and demand and budget constraints.

6.5 This major works does include works on having car park lighting included in the grounds of the crematorium, this aspect is currently with design services on how best this is approached as renewable sources are also being looked at for this work such as solar power lighting, flood lighting, mains power lamp posts etc...

6.6 A more detailed list of works and items will be provided within the officer meetings of works proposed for the crematorium for those officers to share with their respective members for discussion at the next Committee meeting.

7. RECOMMENDATION

- 7.1 That members approve the setting up of Officer Meetings to discuss further details of works at the crematorium to then share all this information with their respective members. This allows works to progress quicker rather than waiting for member meetings to take place throughout the year.

- 7.2 That the Committee approve further budget for associated works as described in section 4 of the update on MAE.

Mansfield District Council

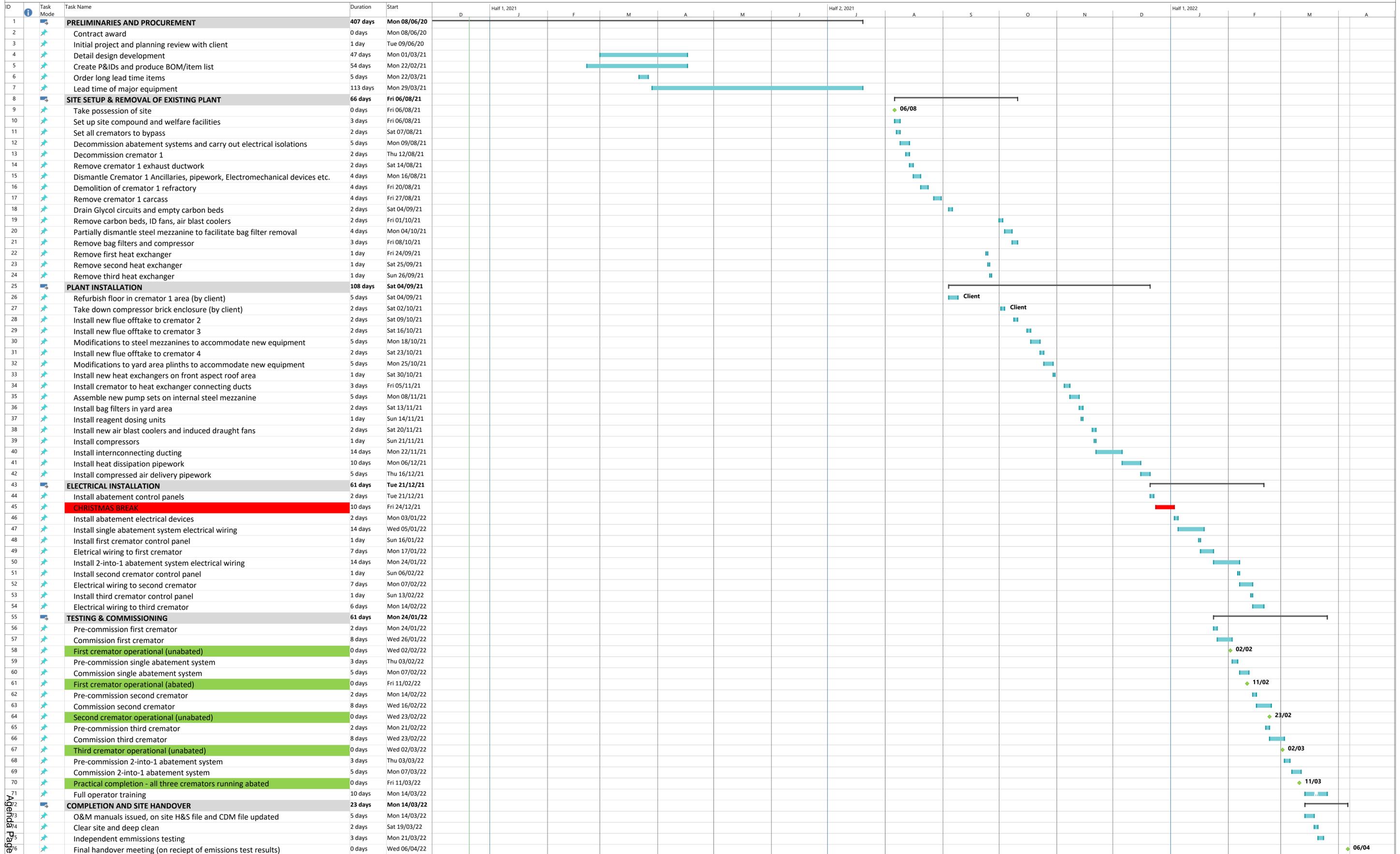
Mansfield Crematorium Future Refurbishment Works
Provisional Schedule of Items

Item	Description
1	<u>Thoresby Chapel</u>
1.1	New outer and internal entrance doors and screens to chapel.
1.2	Remodel Thoresby chapel waiting room and W.C. area include DDA compliant facility and possibly create storage/amp room opposite existing music room.
1.3	Create baby chapel in the area of former chapel of rest/vestry area. (Right hand side entrance lobby)
1.4	Retile and renew sanitary ware/w.c to vestry
1.5	Prepare existing textured wall surface and apply new smooth plaster finish to original chapel.
1.6	Full lighting upgrade (new design, LED fitting etc)
1.7	Replace pews with individual seating.
1.8	Remove step to alter area to create level access to all areas
1.9	Replace timber décor around catafalque and lectern, organ etc
1.10	Increase width of exit doors from Chapel to Floral Hall
1.11	Replace all carpets and floor finishes
1.12	Provide decorative drapes to catafalque and alter area (Specialist design)
1.13	Full redecoration of chapel, baby chapel, w.c's, vestry etc.
1.14	New Organ
2	<u>Floral Hall - Lobby</u>
2.1	Replace timber glazed screen and entrance doors. (Detail and style TBC)
2.2	Upgrade vanity unit/basins to ladies W.C.
2.3	Redecorate Floral hall, ladies and gents W.C.

3	<u>Newstead Chapel</u>
3.1	New outer and internal entrance doors and side frames to chapel.
3.2	Remove inner glazed screen and replace with masonry/glass block or similar wall.
3.3	Provide and install new suspended ceiling below laminated beams incorporating new lighting system
3.4	Full lighting upgrade (new design, LED fitting etc) including entrance lobby, chapel, W.C. areas.
3.5	Apply new plaster finish to all existing faced brickwork walls
3.6	Replace pews with individual seating.
3.7	Remove step to alter area to create level access to all areas
3.8	Replace décor around catafalque and lectern, etc
3.9	Replace all carpet and floor finishes
3.10	Provide decorative drapes to catafalque and alter area (Specialist design)
3.11	Remove clerestory windows, build up with masonry or possible glass block wall.
3.12	Provide ventilation, possibly incorporated in new suspended ceiling.
	<u>W.C. Area and access corridor including external dis WC</u>
3.13	Retile and renew sanitary ware/w.c to ladies gents and vestry w.c's
3.14.	New floor finishes
3.15	Full redecoration of chapel, w.c's, vestry and access corridor etc
4	<u>Staff Areas</u>
4.1	Provide ventilation to all staff areas.
4.2	Provide new flooring to staff areas. (Sheet Vinyl)

4.3	Redecorate mess room, lobby/locker area and staff w.c's
4.5	Remove glazed screen to crematory control room and provide masonry wall
4.6	Provide suitable storage to columbarium
4.7	Replace double soundproof doors between transfer room and crematory with single soundproof doors
4.8	Upgrade security to all door to 'staff only' areas (passcode lock, cotag, swipe card etc)
4.9	Replace doors from catafalques into lobby/transfer room
4.10	Chanel to front of cremators???
5	<u>Externals</u>
5.1	Building lighting, floodlight and external lighting general including car park areas
5.2	New gates and security to Service Yard
5.3	Possible installation of lightweight pitched roof system and associated upgrade of RW gutters downpipes and roof drainage
6	<u>General Items</u>
6.1	Fire alarm system
6.2	Security sytem intruder alarm
6.3	CCTV system
6.4	Full electrical rewire
6.5	Heating, Ventilation, AC
6.60	Testing of floors following removal of Cremators potential damage and remedail work required

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MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

Date: 22 February 2021

MERCURY ABATEMENT EQUIPMENT PROCUREMENT

1. SUMMARY

- 1.1 This report provides information to the Committee on the procurement of the new Mercury Abatement Equipment (MAE). It should be read in conjunction with the Mercury Abatement Equipment report on this agenda.

2. RECOMMENDATIONS

To be resolved:

- 2.1 That the information is noted.

3.0 Background Information

- 3.1 On 23 February 2018 a report was presented to the JCC advising on the issues with the MAE installed in 2010. This is referred to in the Mercury Abatement Equipment report on this agenda.
- 3.2 It was agreed by the JCC that the MAE would be changed.
- 3.3 The replacement of the MAE is to be carried out by Matthews Environmental Solutions (Matthews). The Mercury Abatement Equipment report on this agenda advises the JCC that the reason for using Matthews was reported to the Committee on 16 September 2019 (and again on 24 February 2020) 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.
- 3.4 As this was going to be a single supplier quotation for the reason outlined above, in accordance with Mansfield District Council's Procurement Rules, a Contract Regulation Form allowing the acceptance of one quote was requested by the Crematorium Service and the Head of Neighbourhoods on 14 June 2019 and authorised by the Head of Finance and s151 Officer on 17 June 2019.
- 3.5 The reason given as to why competitive tendering was not viable was as follows:

The equipment needs to work in sync with existing equipment and as such physical and mechanical controls will be upgraded to allow for this which will affect both the cremators and the abatement. As such, the provision of abatement equipment is required and must be compatible with existing cremators but also allow for ease of maintenance especially to the areas of interconnecting ductwork and control systems so that there are no issues when either the cremator or the abatement equipment is serviced or a fault develops which utilising one company will endeavour to stop.

In essence the technical control of the cremator will also control how the abatement equipment works.

The financing of this is approved by the Crematorium Joint Committee out of their capital reserves which are held on their behalf by Mansfield District Council. The VAT element has also been agreed to be split between the 3 constituent Local Authorities.

Audit have confirmed it is within the EU threshold.

- 3.6 The estimated value at the time the exemption was sought was £725,000 and the preferred contractor to be used was cited as Matthews.
- 3.7 A budget quotation was prepared by Matthews for the design, manufacture, delivery, installation and commissioning of one single line powdered reagent injection type flue gas treatment system in accordance with PG5/2(12). This is the Process Guidance Note which provides Statutory Guidance for Crematoria.
- 3.8 The budget quotation allowed for two options – option A which was the provision of three single line systems at a cost of £720,000 and option B which provides for one single line system and one 2-into-1 system at a cost of £627,000. It should be noted as previously advised these option costs did not allow for any ancillary work that would arise out of the main contracted work.
- 3.9 The option agreed by the then Director and Registrar was option B.
- 3.10 Accordingly, a contract was prepared and on 19 May 2020 the Head of Neighbourhoods took a Key Delegated Decision to award the contract to Matthews at a value of £627,000. The decision was not called in.
- 3.11 As referenced in the Mercury Abatement Equipment report on this agenda, the contract was entered into on 25 August 2020.
- 3.12 The £627,000 represents a design cost of £15,000 and £612,000 for the equipment, installation, commissioning etc. The work will, subject to design, be:
 1. Removal of existing redundant equipment
 2. 1 set of Hot Gas Transfer ducting
 3. 1 off Waste Compact Heat Recovery Exchanger
 4. 1 off Air Blast Cooler
 5. 1 off Pressurisation Set
 6. 1 off Reagent Storage and Injection System
 7. 1 off Cyclonic Spark Arrestor
 8. 1 off Bag House Filter
 9. 1 off Induced Draught Fan

10. 1off Sets of Cool Gas Ducting
11. 1 off Control System
12. 1 off Supervising Computer and Data Acquisition System
13. Documentation (three sets)
14. Installation/Training/Commissioning/Training
15. Maintenance costs for 12 months

Background Papers

Matthews Budget Quotation MQ27575rev1

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

Report of the Treasurer of Joint Crematorium Committee

To

Mansfield and District Joint Crematorium Committee

24 May 2021

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL STATEMENT OF ACCOUNTS 2020/2021

1. SUMMARY

This report presents the annual report and statement of accounts for 2020/2021 showing the committee's financial position as at the 31 March 2021 and the revenue and capital activity during the financial year.

2. RECOMMENDATIONS

- (i) The statement of accounts as presented in Appendix A for the financial year 2020/2021 is approved.
- (ii) The 2020/2021 budgeted surplus distribution as detailed in Appendix A, pages 8 & 9, 3.6, is approved.
- (iii) The £506,166 capital budget for replacement abatement equipment and associated works, as detailed in 3.7, to be carried forward into 2021/2022 is approved
- (iv) The £8,000 capital budget for car park lighting works, as detailed in 3.8, to be carried forward into 2021/2022 is approved.
- (v) A £1,148 capital budget is approved for 2021/2022, as detailed in 3.9, to finance the retention payment for the roof repair works.
- (vi) The detailed revenue and capital information provided in Appendix C, is for noting only.

3. BACKGROUND

- 3.1 The annual statement of accounts is a statutory document which must be produced and approved by the committee, Appendix A. The statement informs interested parties of the financial position of the Mansfield and District Joint Crematorium as at the end of the financial year i.e. 31 March 2021 and shows the financial activity during that period (1 April 2020 to 31 March 2021) together with any significant factors affecting the committee and its finances.
- 3.2 Assurance Lincolnshire has reviewed the accounts and has issued a certificate which states that the statement of accounts presents fairly the Crematorium's comprehensive income and expenditure account and balance

sheet and that the statements are fully supported with the underlying financial records; this is included within Appendix A page 56.

- 3.3 The Joint Crematorium Committee is required to produce an annual governance statement, which includes the future actions required on internal control issues; this is included within Appendix A pages 45-53.
- 3.4 The actuary report produced by Barnett Waddingham is included within Appendix B. The actuary is instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund, to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme to employees of Mansfield and District Joint Crematorium as at 31 March 2021.
- 3.5 The statement of accounts for the year ending 31 March 2021 have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2020/2021 and the Service Accounting Code of Practice published by Chartered Institute of Public Finance and Accounting (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
- 3.6 A detailed revenue and capital financial information table for 2020/2021 is included within Appendix C.
- 3.7 During 2020/2021 capital works were due to take place to remove and replace the mercury abatement equipment for which a budget of £627,000 was brought forward from 2019/2020. However due to the pandemic, the supplier has had to revise and push back the timescales to undertake these works.

In February 2021, the JCC approved to carry-forward £506,000 of this budget into the 2021/2022 financial year as it was forecast that spend of £121,000 would be incurred by the end of March 2021. However at 31 March 2021 the expenditure incurred on this project was slightly higher at £123,834; it is recommended that the carry-forward budget for this scheme is reduced to £503,166.
- 3.8 The capital project for improved car park lighting has not taken place. The approved budget for 2020/2021 was £8,000. The works are still required as there is no lighting in parts of the crematorium car parks which is a safety issue in early mornings and later nights. It is recommended that this budget is carried forward into the 2021/2022 financial year.
- 3.9 The capital roof repairs works following the theft of copper from the crematorium roof have been completed. However, as part of the contracted works a retention payment of £1,148 will be due to the contractor in the 2021/2022 financial year. It is recommended that a capital budget for £1,148 is approved for 2021/2022.

4. OPTIONS AVAILABLE

- 4.1 The preferred option available is for the Committee to approve the Statement of Accounts.

Members of the Committee could choose not to approve the Statement of Accounts or request amendments to the contents therein. The three constituent Councils are aiming to close down their accounts as close as possible to the original 31st May deadline, and approved Crematorium accounts are required for all three authorities to achieve this deadline.

5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
The statement is not approved by 31 May 2021.	Member authorities will be unable to complete their accounts by 31 st May 2021 without crematorium figures, resulting in potential audit delays and additional costs.	Low	Ensure that the date set for Members of the Committee to consider this report is met

The preparation of the Statement of Accounts is a statutory requirement.

6. IMPLICATIONS

- (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 2020/2021 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: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: There are no budget / resource implications.

7. BACKGROUND PAPERS

A full set of working papers, Statements of Recommended Practice, CIPFA standards and regulations are held within the Finance Department.

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

**MANSFIELD AND DISTRICT
JOINT CREMATORIUM COMMITTEE**

**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
2020/2021**



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12	Statement of Responsibility for the Statement of Accounts
13-19	Statement of Accounting Policies
	<u>The Core Financial Statements</u>
21	Comprehensive Income and Expenditure Statement (CIES)
22	Balance Sheet
23-24	Movement in Reserves Statement (MiRS)
25	Cash Flow Statement
26-44	Notes to the core Financial Statements
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45-53	Annual Governance Statement
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56	Auditors Report

1. INTRODUCTION

Mansfield Crematorium was built in the late 1950's as a joint initiative by a group of local authorities who recognised the need for cremation facilities which were easily accessible to the people of the area.

The operation and management of the Crematorium is conducted through a Joint Committee comprising of Mansfield District Council, Ashfield District Council and Newark and Sherwood District Council. The joint use agreement has been revised as circumstances have changed, currently Mansfield and Ashfield District Council's each appoint three executive members to the Joint Committee and Newark and Sherwood District Council appoints three elected members in accordance with the rules on political balance.

Mansfield District Council is the lead authority for the Joint Committee; who holds the contracts of employment for the staff and the legal title to the Crematorium; its Head of Finance acts as Treasurer of the Committee.

The constituent authorities have given delegated authority to the Joint Committee to determine the capital programme, provided the costs can be met through revenue surpluses or the capital fund.

The operating surplus of the crematorium is distributed to the constituent authorities on the basis of throughput as would any capital expenditure that could not be financed from the Joint Committees own resources.

The Statement of Accounts for the year ended 31 March 2021 have been prepared in accordance with latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2020/2021 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).

These accounts will present:

- An explanation of the Financial Statements
- The Annual Report and a summary of the financial performance
- The Accounting Policies which have been applied in preparing these accounts
- The Core Financial Statements
- Supplementary Financial Statements and Notes to support the accounts

Further Information

If you require any further information concerning the accounts of the Joint Crematorium Committee please contact the Head of Finance at Mansfield District Council, The Civic Centre, Chesterfield Road South, Mansfield, Nottinghamshire, NG19 7BH

Telephone 01623 463495 or by email: ASaccountancy@mansfield.gov.uk

2. EXPLANATION OF THE ACCOUNTING STATEMENTS

The Statement of Accounts sets out the Committee's income and expenditure for the 2020/2021 financial year and its financial position at 31 March 2021. It comprises core and supplementary statements, together with disclosure notes.

The Core Financial Statements are:

Movement in Reserves Statement (MiRS) - This is a summary of the changes to the reserves during the course of the year. Reserves are divided into "usable" those which can be invested in capital projects or service improvements and "unusable" which must be set aside for specific purposes.

Comprehensive Income and Expenditure Statement (CIES) - This records all of the Committee's income and expenditure for the year. The top half of the statement provides analysis of income and expenditure. The bottom half of the statement deals with the corporate transactions and funding.

Balance Sheet - The Balance Sheet is a "snapshot" of the financial position of the Committee. It shows the assets, liabilities, cash balances and reserves at the year-end date.

Cash Flow Statement - This statement shows the reasons for the changes in the Committee's cash balances during the year and whether that change is due to operating activities, new investment or financing activities.

The Supplementary Financial Statements are:

Annual Governance Statement - This sets out the Committees' governance structures and its key internal controls.

Other Key Sections:

Statement of Responsibilities - This sets out the respective responsibilities of the Committee and the Treasurer.

Accounting Policies - These explain the treatment and basis of the figures in the accounts in accordance with proper accounting practices.

Notes to the Financial Statements – The Expenditure and Funding Analysis (EFA) shows how annual expenditure is used and funded from resources in comparison with how those resources are consumed or earned. The other notes expand on important points shown in the core financial statements and provide additional information.

Glossary of Terms and Abbreviations - Key terms used throughout this document are explained further within these pages.

3. ANNUAL REPORT AND SUMMARY OF FINANCIAL PERFORMANCE

3.1 Summary of Financial Performance

The Committee approved the budget for 2020/2021 on 13 January 2020 and was revised during 2020/2021 to include approved budget carry forwards from 2019/2020, new budgets approved in year and budget realignments for 2020/2021.

The actual performance for the year compared to the budgeted controllable income and expenditure is shown in the table below:

Table 1 – Financial Performance 2020/2021

2019/2020		2020/2021			
Actual Outturn £	Income and Expenditure Summary	Original Budget £	Revised Budget £	Actual Outturn £	Variance to Revised Budget £
	Income				
-1,712,912	Cremation Fees	-1,758,150	-1,765,650	-2,030,545	-264,895
-30,182	Other Income	-35,246	-35,246	-53,072	-17,826
-1,743,094	Gross Income	-1,793,396	-1,800,896	-2,083,617	-282,721
	Expenditure				
415,750	Employee Costs	409,136	379,705	383,339	3,634
302,597	Premises Costs	404,487	381,723	331,454	-50,269
189,511	Supplies and Services	149,601	197,365	209,436	12,071
67,253	Support Services	61,382	61,382	67,393	6,011
2,897	Provisions	0	0	31,886	31,886
127,106	Depreciation and Impairment	126,271	126,271	297,768	171,497
1,105,114	Gross Expenditure	1,150,877	1,146,446	1,321,276	174,830
-637,980	Net Cost of Service	-642,519	-654,450	-762,341	-107,891
-8,655	Interest Received	-3000	-3,000	-688	2,312
-127,106	Reverse Depreciation and Impairment	-126271	-126,271	-297,768	-171,497
-11,003	Transfer from Usable Reserve Net Pension Interest and Liability	0	0	0	0
-58,043	Liability	0	0	-22,303	-22,303
0	Transformational Savings	0	9,431	0	-9,431
0	Transfer to Usable Reserve	46,200	46,200	65,816	19,616
-842,787	Surplus	-725,590	-728,090	-1,017,284	-289,194
0	Transfer Surplus in Excess of Budget to Usable Reserves	0	0	289,194	289,194
-842,787	Net Surplus for Distribution	-725,590	-728,090	-728,090	0

The main reasons for the variances between budgeted and actual income and expenditure is summarised below:

3.2 Income

The gross income received during 2020/2021 was £2,083,617 compared to a budget of £1,800,896, an increase of £282,721 (15.7%). This variance was due to:

- The estimated number of cremations for 2020/2021 was 2,100; the actual number of cremations undertaken was 2,734 which is an increase of 634 (30.2%). This is a result of the Covid 19 pandemic. There was an overall increase in cremation and medical fee income of £300,387 compared to budget.
- A new webcasting and visual tribute service was introduced this year. The demand for this service was high due to the pandemic restrictions. This service shows an overall increase in income of £20,626 compared to budget.
- During 2020/2021 an insurance receipt for £31,307 was received to offset repair works to a cremator as a result of a fire.
- As a result of the pandemic restrictions some income services were suspended, this has resulted in reduced income to budget for memorial £27,576, organist £21,000 and book of remembrance inscriptions £7,542.
- Other income net reductions totalling £13,481 include reduction in the cost of clerical works relating to cemetery administration due to staff vacancies and public health funeral fees due to fewer funerals being undertaken in year.

3.3 Expenditure

The gross expenditure incurred during 2020/2021 was £1,321,276 compared to the revised budget of £1,146,446, resulting in overspends totalling £174,830 (15.2%). The main reason for the differences are summarised below:

Employee costs - £3,634 higher than budgeted:

- Staff expenses including basic pay, overtime, national insurance and agency staff show a total under-spent compared to the revised budget of £9,319 this is mainly due to staff vacancies during the year.
- The crematorium's proportion of the apprenticeship levy was lower than budget by £336 for 2020/2021.
- Cost savings for other employee costs e.g. occupational health, training and transport were £913 under budget.
- Pension adjustment costs were £22,303, this is the variance between the employers' pension contributions and the pension scheme actuary report as at 31 March 2021. The costs are adjusted as below net cost of service cost for pension interest and liability and accounted for by a movement in the pension liability and pension reserve in the balance sheet.
- Staff superannuation costs were £2,437 lower than budget, pension lump sum was £5,907 lower than budget due to paying the triennial valuation in April 2020 for the next three years and the superannuation additional allowances were £244 higher.

Premises costs - £50,269 lower than budgeted:

- Utility costs were lower than estimated resulting in an under spend of £5,851.
- Grounds maintenance shows an underspend of £1,644.
- Building repair and maintenance costs were £30,594 lower than budget. A budget of £25,222 was set aside to contribute towards the capital roof repair works. The final cost of these works was lower than estimated so only £16,140 was required as a capital contribution resulting in a budget underspend of £9,082. The £16,140 revenue contributions to capital is shown in the below net cost of service costs transfer to usable reserves total. Underspends of £5,372 were due to a reduction in building repairs/maintenance costs compared to budget, this spend is demand led, some works were undertaken to meet covid restriction workplace requirements and less urgent works may have been delayed due to the additional demands on this service area due to the pandemic.
- The costs of cremator repairs and environmental testing were £13,461 lower than budget. The general cremator repair costs were £55,545 plus repair costs to one cremator due to a fire £31,307. The costs for the cremator fire have been recovered through an insurance claim and the receipt is within income as detailed in 3.2. The repairs for this service are demand led and will vary from year to year.
- Cleaning materials, Covid19 premises costs and insurance were overspent by £1,281.

Supplies and Services £12,071 higher than budgeted:

- Due to problems with the abatement equipment, the 50% target for abated cremations was not met this financial year. During 2020/2021 revenue budgets totalling £66,825 were realigned to the Crematoria Abatement of Mercury Emissions Organisation (CAMEO) fee budget. As a result of the abatement target not being met in 2020/2021, tradable mercury abated cremations (tmac's) had to be purchased from the CAMEO scheme to meet the 50% target. 1,255 tmac's have been purchased costing £69,025. At the year end this revised budget was overspent by £2,200.
- Due to the increase in the number of cremations the medical referee fees costs increased by £11,442.
- The new webcasting service budget was overspent by £17,327. This is due to the high take up of this service due to the pandemic funeral restrictions. This increase in expenditure is offset by excess income as detailed in 3.2.
- Telephone costs exceeded budget by £3,568 due to staff being issued with mobile phones and the increased use of data lines.
- Supplies and services specifically for Covid 19 were overspent by £1,842.
- Due to pandemic restrictions the following expenditure shows underspends to budget: - organist £2,940, memorials £9,202 and book of remembrance inscriptions £2,279.
- Office based services which were below budget include printing & stationery £1,267, postage £712, furniture/office equipment £1,584, advertising £908, subscriptions £730 and as there was no major capital expenditure incurred this

year the assets of the crematorium did not require revaluation saving £1,500 in valuer fees.

- Tools/equipment/first aid supplies were underspent by £2,042.
- Other running costs are showing an under spend of £1,144.

Support Services £6,011 higher than budgeted:

- £3,283 is due to increased demand for the services of Mansfield District Council's Design Services team, especially around work relating to future planned preventative maintenance requirements, roof repair and bat survey works. £2,728 is due to electrical works undertaken by MDC electricians.

Provisions £31,886 higher than budgeted:

- This is the increase in the bad debt provision required from 31 March 2020 to 31 March 2021 and is based on the value and age of the outstanding debtors invoices. This money is held in a provision and would only be used should any of the outstanding debtor accounts need to be written off.

Depreciation and Impairment £171,497 higher than budgeted:

- The original budgets for depreciation and impairment comprised of £126,271 for depreciation and £0 for impairment. The last revaluation of the crematorium assets was undertaken as at 1 April 2018 which resulted in a depreciation charge per annum of £126,271. A revaluation was not required for 2020/2021. The impairment relates to the capital expenditure incurred in the year for mercury abatement contract works £123,834 and roof repairs £47,662. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value, these charges do not impact on the net surplus for the crematorium.

Interest Received £2,312 lower than budgeted:

- This is mainly due to interest rates being very low during 2020/2021.

Reverse Depreciation and Impairment £171,497 higher than budgeted:

- This is the reversal of the depreciation and impairment costs which are financed from unusable reserves, these charges do not impact on the net surplus for the crematorium.

Pension Interest and Liability £22,303 higher than budgeted:

- This is the variance between the employers pension contributions and the pension scheme actuary report as at 31 March 2020 and the interest on the pension liability. This is accounted for by a movement in the pension liability and pension reserve in the balance sheet.

Transformational Savings £9,431 higher than budgeted:

- This relates to the budget savings made from the staffing restructure implemented in July 2020.

Transfer to Usable Reserves £19,616 higher than budgeted:

- The original budget of £46,200 was for the transfer of 3% cremation fee income generated from standard funerals which has been transferred to the

capital fund – usable reserves for future capital works. Due to the increased number of cremations the amount transferred was £49,676 which is £3,476 higher than budget. There is also a transfer to the capital fund – usable reserves of £16,140 which is the revenue contribution to capital for the roof repair works as noted in 3.3 Premises Costs.

3.4 Annual Surplus

The Committee approved in December 2017 to only allocate up to the budgeted surplus to the three constituent authorities on an annual throughput basis. The revised budgeted surplus for 2020/2021 is £728,090. The overall surplus for 2020/2021 was £1,017,284, after the revised budgeted surplus has been allocated to the three constituent authorities, £289,194 has been transferred to general reserve within usable reserves.

3.5 Number of Cremations

The following table shows the number of cremations conducted during the last five years by area of origin:

Table 2

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2020/2021	1,037	1,145	132	420	2,734	20.0%
2019/2020	835	935	139	369	2,278	1.9%
2018/2019	826	859	130	420	2,235	-11.1%
2017/2018	888	1,012	169	445	2,514	-4.2%
2016/2017	823	964	232	604	2,623	5.2%

Table 2 above shows that in 2020/2021 there have been;

- An increase in Ashfield's area of 202 (24.2%)
- An increase in Mansfield's area of 210 (22.4%)
- An decrease in Newark & Sherwood's area of 7 (5.0%) and
- An increase in other areas of 51 (13.8%)

Two recently opened crematoria on the Newark & Sherwood border at Retford, could potentially be impacting on the number of Cremations for the Newark and Sherwood District held at the Mansfield Crematorium. The increases in the number of cremations in general is due to the Covid 19 pandemic.

3.6 Surplus Distribution

The annual surplus to be distributed to the three constituent authorities is calculated based on the number of cremations conducted within each area during the year (2020/2021), as shown in the table below:

Table 3

District	Number of Cremations	%	Surplus
Mansfield	1,145	49.48%	£360,259
Ashfield	1,037	44.81%	£326,257
Newark & Sherwood	132	5.71%	£41,574
TOTAL	2,314	100%	£728,090

3.7 Balance Sheet Review

The Balance Sheet shows the value of assets and liabilities recognised by the Committee as at the Balance Sheet date. It indicates how much is owed to the Committee and how much the Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Committee (assets less liabilities) are matched by the reserves held. During 2020/2021 the net assets of the Committee have reduced by £455,088. The significant points are summarised below and further details are provided in the notes to the accounts.

3.7.1 Long Term Assets - Property, Plant and Equipment

Revaluation

Valuations are required every 5 years or in the year of any major capital works. There have been no major capital works undertaken during the 2020/2021 financial year. The Crematorium land, buildings and equipment were re-valued during the course of 2018/2019 (1 April 2018) by the District Valuation Office at £2,403,319. During 2020/2021 a new tractor was purchased costing £18,469. After deductions are made for 3 years cumulative depreciation totalling £378,813 and adding the new tractor costs, the closing net book value of the assets at 31 March 2021 was £2,042,975.

Depreciation

The comprehensive income and expenditure statement has an annual capital charge (depreciation) of £126,271 for assets used in the provision of the service. The value of the assets is reduced by the depreciation charge, further details are provided in the Notes to the accounts. The charge for depreciation does not affect the amounts available for distribution under the current policy.

Capital Expenditure

There is a capital budget of £627,000 in the 2020/2021 financial year for works to remove and update the cremator abatement equipment. It was estimated that £121,000 would be spent in the 2020/2021 financial year, however this increased to £123,834 due to MDC Design Service fees being incurred. At the JCC meeting held on 22 February 2021, the committee approved to carry-forward £506,000 of this budget into 2021/2022 financial year. A recommendation will be taken to the JCC to reduce this carry-forward down to £503,166.

A budget for car park lighting for £8,000 was unused and a recommendation will be taken to the JCC to carry-forward this budget into 2021/2022.

A new tractor was purchased in 2020/2021 costing £18,469. However these costs are offset by £2,450 income received for the trade-in of the old tractor.

Roof work repairs were undertaken this year following on from copper theft in November 2018. The original damage was covered by the Crematorium insurers and during 2020/2021 the claim was settled with an insurance receipt for £31,522. The cost of the works to repair the whole roof of £47,662 included parts undamaged by the original theft and MDC Design Service fees. The balance of £16,140 was financed by a revenue contribution to capital reserves. A retention payment for the contractor works will be due in 2021/2022 for £1,148.

Table 4

2019/2020		2020/2021		
Actual Outturn £	Capital Budget Summary	Revised Budget £	Actual Outturn £	Variance to Budget £
835	Land Purchase External Legal Fees	0	0	0
0	Mercury Abatement Contracted Services	627,000	123,834	-503,166
0	New Tractor	16,500	16,019	-481
0	Car Park Lighting	8,000	0	-8,000
0	Roof Repairs Insurance - financed by revenue contribution	25,322	16,141	-9,181
835		676,822	155,994	-520,828

3.7.2 Current Assets

Cash and Investments - The Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown on the balance sheet. Interest is earned on the cash balance and is credited to the comprehensive income and expenditure statement. The cash balance has reduced by £25,714 during the year to £1,650,505.

Short Term Debtors have increased by £276,356, this is mainly due to the increased number of cremations undertaken between December 2020-March 2021 and the restrictions imposed due to lockdown 3. Further details are included in the notes to the accounts.

3.7.3 Current Liabilities

Short term creditors – The amounts the Committee owes to others at 31 March 2021 has increased by £83,928 to £950,597. This is mainly due to the value of invoices due from creditors for works up to 31 March 2021 that remain outstanding.

3.7.4 Long Term Liabilities

Pension Liability -The Committee is a Member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Committee's overall position during 2020/2021 shows an increase in the liability from £1,141,000 to £1,655,000. A statutory accounting adjustment for £514,000 is therefore reflected in the accounts and has no impact on the overall surplus. Further information is provided in note 9 to the accounts.

3.7.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. The general reserve has increased by £289,194 to £526,557, this increase relates to the transfer of the excess surplus for 2020/2021. The capital fund has decreased by £90,177 to £709,686, this decrease relates to £139,853 used to finance the mercury abatement contract payment and the purchase of a new tractor as shown in table 4, offset by an increase of £49,676 for the transfer of the additional 3% cremation fee income noted in 3.3 Transfer to usable reserves. Further details of the movement and balances held in reserves are provided in the core statements.

THE STATEMENT OF RESPONSIBILITY FOR THE STATEMENT OF ACCOUNTS

1. TREASURERS RESPONSIBILITIES

The Treasurer of the Committee is responsible for the preparation of the Committee's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/2021 (the CODE).

In preparing this Statement of Accounts, the Treasurer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the local authority Code.

The Treasurer has also throughout the year:

- Maintained proper accounting records which were kept up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

CERTIFICATE

I certify that the Statement of Accounts 2020/2021 presents a true and fair view of the financial position of Mansfield and District Joint Crematorium Committee and its income and expenditure for the year ended 31 March 2021.

Signed.....

Date:

D Edwards CPFA

Treasurer of the Mansfield and District Joint Crematorium Committee

2. JOINT COMMITTEE'S RESPONSIBILITIES

The Joint Committee is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. The Joint Committee has appointed a Treasurer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statement of Accounts.

CERTIFICATE

The Statement of Accounts for the year 1 April 2020 to 31 March 2021 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee by the delegated decision taken by Members from all constituent authorities on 24 May 2021.

Signed.....

Date:

Chair of Mansfield and District Joint Crematorium Committee

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Committees transactions for the 2020/2021 financial year and its position at the year end of 31 March 2021.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/2021, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2020/2021.

2. Accrual of Income and Expenditure

The accounts of the Joint Committee have been prepared on an accrual of income and expenditure basis in accordance with the Code of Practice on Local Authority Accounting. This ensures activity is accounted for in the year that it takes place, not when cash payments are made or received.

Creditors - Payments to creditors are included in the accounts where the payments relate to goods or services received prior to 1 April 2021. Any payments in advance (before 1 April 2021), which relate to the 2021/2022 financial year are shown as prepayments.

One exception to this relates to electricity and similar periodic payments. These are included as at the date of meter readings rather than apportioned between two financial years. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

Debtors - Income from debtors is included for amounts where the income relates to goods and services provided by the Crematorium prior to 31 March 2021. Any income received before 1 April 2021, which relates to the 2021/2022 financial year is shown as receipts in advance. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

3. Cash and Cash Equivalents

Balances classified as 'Cash and Cash Equivalents' fit the definition of being short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Property, Plant and Equipment

Assets that have a physical substance and are held for use in the provision of services on a continuing basis and that are expected to be used during more than one financial year are classified as property, plant and equipment.

Acquisitions of assets which are less than £10,000 (the Committee's de minimus level) are charged straight to the Comprehensive Income and Expenditure Statement.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis.

Assets included in the Balance Sheet at fair value are revalued on a regular basis to ensure that their carrying amount is not materially different from their fair value at the year end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

5. Depreciation and Impairment

In accordance with International Accounting Standard IAS16 depreciation has been provided for on all non-current assets with a finite useful life. Land is not depreciated as this is deemed as having an infinite life.

Where assets, such as buildings have land attached, the values are separated and depreciated accordingly. Where an item of Property, Plant and Equipment has major components, whose cost is significant in relation to the total cost of the item, the components are depreciated separately

Assets are depreciated from the year of acquisition using the straight-line method.

Impairment

The values of each category of assets are reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against this balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

6. Charges to Revenue for Non-Current Assets

The Service has been charged with the following amounts to record the cost of holding non-current assets during the year;

- Depreciation attributable to the assets used by the service

- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- Amortisation of intangible assets attributable to the service.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve into the Capital Adjustment Account.

The Committee is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisation and are therefore removed by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

7. Administration and Management Costs

A charge is made by Mansfield District Council to reflect the appropriate percentage of time spent by employees on Crematorium affairs.

8. Employee Benefits

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave, paid sick leave and bonuses for current employees. These are recognised as an expense for the service in the year in which employees render service to the Committee.

Post-Employment Benefits

Employees of the Mansfield and District Crematorium are Members of The Local Government Pensions Scheme, administered by Nottinghamshire County Council. The scheme provides defined benefits to Members (retirement lump sums and pensions) earned as employees worked for the Committee.

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Nottinghamshire County Council pension fund attributable to the Committee are included in the Balance Sheet on an actuarial basis using the projected unit method, that is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc. and projections of projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate that reflects the time value of money and the characteristics of the liability.
- The assets of the Nottinghamshire County Council Pension Fund attributable to the Committee are included in the Balance Sheet at their fair value.

The change in the net pension liability is analysed into the following components:

Service cost comprising:

- Current Service Cost - The increase in liabilities as a result of years of service earned this year; included in the Comprehensive Income and Expenditure Statement.
- Past Service Cost - The increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years; debited the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit liability/asset - for example net interest expense for the Committee, the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement; this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined liability (asset) at the beginning of the period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Re-measurement comprising:

- The return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset); charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions; charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Contributions paid to the Nottinghamshire County Council pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, the General Reserve is charged with the amount payable by the Committee to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards.

In the Movement in Reserves Statement, this means that there are transfers to and from the Pension Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year end.

The negative balance that arises on the Pension Reserve thereby measures the beneficial impact to the Committee of being required to account for retirement benefits on the basis of cash flows rather than as the benefits are earned by employees. The Pension Reserve is currently showing a higher balance than the Pension Liability in the balance sheet due to the prepayment of the three year pension lump sum in April 2020. The variance equates to the amount prepaid for the contributions relating to 2021/22 and 2022/2023.

Discretionary Benefits

The Committee may also make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to

any Member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

9. Financial Instruments

A Financial Instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation, recognition and measurement.

Financial assets include debtors, payments in advance, investments and cash (either in hand or at the bank). The Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown in the balance sheet at 31 March as cash and cash equivalents, but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to Financing and Investment Activity in the Comprehensive Income and Expenditure Statement.

Financial liabilities comprise of long term borrowing and creditors.

10. Reserves

Reserves are reported in two categories;

- Usable Reserves – These are reserves which the Joint Committee may use to provide services, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.
- Unusable Reserves – The Joint Committee is not able to use these reserves to provide services. This category of reserves hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold.

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet; both of these accounts are regarded as unusable reserves:

- **Revaluation Reserve** – This principally represents the balance of the surpluses or deficits arising from the periodic revaluation of non-current assets.
- **Capital Adjustment Account** – This represents amounts set aside to finance expenditure on non-current assets.

There is a further unusable reserve account;

The Pension Reserve – This represents the value of the pension fund assets and liabilities. The Pension Reserve is currently showing a higher balance than the Pension Liability in the balance sheet due to the prepayment of the three year pension lump sum in April 2020. The variance equates to the amount prepaid for the contributions relating to 2021/2022 and 2022/2023.

There are two usable reserves in operation:

- **Capital Fund** – This reserve represents amounts set aside to finance expenditure on non-current assets.
- **General Reserve** – This represents the balance of the undistributed surpluses.

The Committee sets aside specific amounts as reserves for future purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserve Statement so that there is no net charge for the expenditure.

11. Value Added Tax

The activities of the Joint Crematorium Committee fall within Mansfield District Councils VAT registration under lead body partnership. VAT is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs (HMRC).

With Mansfield District Council being the financial lead authority, during 2018/2019 concerns were raised when the capital budget to replace the abatement equipment was approved for 2019/2020 as the expenditure and accounting for VAT as the lead body would result in the breach of its test of insignificance for partial exemption. Proposals were submitted to HMRC to allow each authority to share the Crematorium income and expenditure in each of the authorities partial exemption calculation based in the annual throughput. As all 3 constituent authorities are VAT registered as well as being section 33 bodies, HMRC have approved this method of accounting for VAT based on a management board or committee approach.

12. Fundamental Accounting Concepts

This Statement of Accounts has been prepared according with the International Accounting Standards Board (IASB) Framework for the Preparation and Presentation of Financial Statements (the IASB Framework) as interpreted by the Code.

Relevance - The objective of the Statement of Accounts is to provide information about the Committee's financial performance and position that is useful for assessing the stewardship of public funds and for making economic decisions.

Reliability - The key requirement of this statement is that users are able to rely on the information contained within the Statement of Accounts. A number of fundamental accounting concepts are applied in order to ensure this reliability – The Statement of Accounts:

- Has been prepared to reflect the reality or substance of each transaction rather than their formal legal character.
- Is free from deliberate or systematic bias. The financial analyses contained within the accounts are based on fact and do not support any particular view point.

- Is free from material error, containing no misstatement that would influence the conclusions of any user.
- Has been produced within the bounds of materiality, meaning that nothing has been omitted that may have assisted users in gaining an understanding of the Committee's activities.

Where uncertainty exists, the statements have been prepared prudently and caution has been applied with exercising judgement and making necessary estimates.

Understandability - The accounting principles of the Code includes accounting concepts, treatments and terminology which require reasonable knowledge of accounting and local government and reasonable diligence in reading the Statement of Accounts if they are to be properly understood. However all reasonable efforts have been taken in the preparation of the Statement of Accounts to ensure they are as easy to understand as possible.

Going Concern - This statement has been prepared on a '**going concern**' basis, under the assumption that the Committee will continue to exist and operate on its current basis for the foreseeable future.

Primacy of Legislative Requirements - Local authorities derive their powers from statute and their financial and accounting framework is closely controlled by primary and secondary legislation. To the extent that treatments are prescribed by law the accounting concepts outlined above may not apply in all cases. It is a fundamental principle of local authority accounting that, where specific legislative requirements and accounting principles conflict, legislative requirements shall apply.

THE CORE FINANCIAL STATEMENTS

Comprehensive Income and Expenditure Statement (CIES)

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

Comprehensive Income and Expenditure Statement (CIES)			
2019/2020		Note	2020/2021
£			£
	Income		
-1,712,913	Fees and Charges		-2,030,545
-30,182	Other Income		-53,072
-1,743,095	Gross Income	3	-2,083,617
	Expenditure		
415,750	Employee Expenses	4	383,339
302,597	Premises Related Expenses	5	331,454
189,509	Supplies and Services	6	209,436
2,897	Allowance for Bad Debts	8	31,886
67,253	Central Support Services	10	67,392
127,106	Depreciation and Impairment	11	297,767
1,105,112	Gross Expenditure		1,321,275
-637,983	Net Cost of Services		-762,342
0	Other Operating Expenditure	12	-33,972
20,345	Financing and Investment Income and Expenditure	13	24,312
0	Taxation and Non-Specific Grant Income		0
-617,638	Surplus / Deficit on Provision of Services		-772,002
0	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets		0
0	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
-191,000	Remeasurement of the net defined benefit liability/(asset)	14	499,000
-191,000	Other Comprehensive Income and Expenditure		499,000
-808,638	Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	18	-273,002
412,797	Mansfield District Council		360,259
368,635	Ashfield District Council		326,257
61,355	Newark & Sherwood District Council		41,574
842,787	Distribution of Surplus	18	728,090
34,149	Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)		455,088

Balance Sheet as at 31 March 2021

The Balance Sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Committee. The net assets of the Committee (assets less liabilities) are matched by the reserves held by the Committee. Reserves are reported in two categories:

Usable reserves: Those reserves that the Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

Unusable reserves: Those that the Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (for example the revaluation reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'Adjustments between accounting basis and funding basis under regulations'.

The Balance Sheet as at 31 March 2021 is presented below:

Balance Sheet			
2019/2020 £		Note	2020/2021 £
2,150,777	Property, Plant and Equipment	11	2,042,975
2,150,777	Long Term Assets		2,042,975
227,676	Short Term Debtors	7	504,032
1,676,219	Cash and Cash Equivalents	17	1,650,505
1,903,895	Current Assets		2,154,537
-866,669	Short Term Creditors	9	-950,597
-866,669	Current Liabilities		-950,597
-1,141,000	Net Pension Liability	14	-1,655,000
-1,141,000	Long Term Liabilities		-1,655,000
2,047,003	Net Assets		1,591,915
799,863	Financed by: Capital Fund		709,686
237,363	General Reserve		526,557
1,037,226	Usable Reserves	15	1,236,243
442,841	Revaluation Reserve		424,285
1,707,936	Capital Adjustment Account		1,618,690
-1,141,000	Pension Reserve		-1,687,303
1,009,777	Unusable Reserves	16	355,672
2,047,003	Total Reserves		1,591,915

Movement in Reserves Statement (MiRS)

This statement shows how the movement in the year on the Committee's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the adjustments necessary to calculate the amounts available for distribution to constituent authorities.

Movement in Reserves Statement (MiRS)								
2020/2021	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2020	237,363	799,863	1,037,226	-1,141,000	442,841	1,707,936	1,009,777	2,047,003
Movement in reserves during 2020/2021								
Surplus/ (-) Deficit on the Provision of Service	772,002	0	772,002	-499,000	0	0	-499,000	273,002
Less Surplus Distribution	-728,090	0	-728,090	0	0	0	0	-728,090
Total Comprehensive Income and Expenditure	43,912	0	43,912	-499,000	0	0	-499,000	-455,088
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	245,282	-90,177	155,105	-47,303	-18,556	-89,246	-155,105	0
Transfers to/(-)from Reserves (see Notes 15 & 16)	289,194	-90,177	199,017	-546,303	-18,556	-89,246	-654,105	-455,088
Balance at 31 March 2021 carried forward	526,557	709,686	1,236,243	-1,687,303	424,285	1,618,690	355,672	1,591,915

Movement in Reserves Statement (MiRS)								
2019/2020	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2019	248,366	800,698	1,049,064	-1,244,960	461,397	1,815,651	1,032,088	2,081,152
Movement in reserves during 2019/2020								
Surplus/ (-) Deficit on the Provision of Service	617,638	0	617,638	191,000	0	0	191,000	808,638
Less Surplus Distribution	-842,787	0	-842,787	0	0	0	0	-842,787
Total Comprehensive Income and Expenditure	-225,149	0	-225,149	191,000	0	0	191,000	-34,149
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	214,146	-835	213,311	-87,040	-18,556	-107,715	-213,311	0
Transfers to/(-)from Reserves (see Notes 15 & Note 16)	-11,003	-835	-11,838	103,960	-18,556	-107,715	-22,311	-34,149
Balance at 31 March 2020 carried forward	237,363	799,863	1,037,226	-1,141,000	442,841	1,707,936	1,009,777	2,047,003

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Committee during the reporting period. The statement shows how the Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Committee are funded by way of charges to the recipients of services provided by the Committee.

Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Committee's future service delivery.

Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Committee.

Cash Flow Statement		
2019/2020		2020/2021
£		£
34,149	Net surplus (-) / deficit on the provision of services	455,088
	Adjustment to net surplus / deficit on the provision of services:	
-126,271	Depreciation & Impairment	-107,802
7,801	Creditors	-83,928
15,440	Debtors	276,356
84,001	Pension Liability	-514,000
	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	
8,655		688
23,775	Net Cash flows from operating activities	26,402
0	Investing Activities	0
-8,655	Financing Activities	-688
15,120	Net increase (-)/ decrease in cash and cash equivalents	25,714
1,691,339	Cash and Cash equivalents at the beginning of the reporting period	1,676,219
1,676,219	Cash and Cash equivalents at the end of the reporting period	1,650,505
15,120	Movement in Cash and Cash Equivalents increase(-) / decrease	25,714

NOTES TO THE ACCOUNTS

1. MOVEMENT IN RESERVES ACCOUNT - Adjustments between accounting basis and funding basis under regulations

This table details the adjustments that are made to the comprehensive income and expenditure statement (CIES) in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Committee to meet future capital and revenue expenditure.

2020/2021	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Charges for depreciation and impairment of non-current assets	-297,767	0	-297,767	0	0	126,271	126,271
Revaluation on Property, Plant and Equipment	0	0	0	0	18,556	-18,556	0
Financing Capital Expenditure	0	139,853	139,853	0	0	-18,469	-18,469
Capital grants and contributions applied	0	0	0	0	0	0	0
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:							
Statutory provision for the financing of capital investment	49,676	-49,676	0	0	0	0	0
Voluntary provision for the repayment of debt	0	0	0	0	0	0	0
Capital expenditure charged against the General balances	50,112	0	50,112	0	0	0	0
Adjustments primarily involving the Pension Reserve:							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-112,000	0	-112,000	112,000	0	0	112,000
Employer's pensions contributions and direct payments to pensioners payable in the year	97,000	0	97,000	-97,000	0	0	-97,000
Pension Lump Sum Year 3	-32,303	0	-32,303	32,303	0	0	32,303
Total Adjustments	-245,282	90,177	-155,105	47,303	18,556	89,246	155,105

Mansfield and District Joint Crematorium Committee
Annual Statement of Accounts 2020/2021

2019/2020	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Charges for depreciation and impairment of non-current assets	-127,106	0	-127,106	0	0	126,271	126,271
Revaluation on Property, Plant and Equipment	0	0	0	0	18,556	-18,556	0
Financing Capital Expenditure	0	835	835	0	0	0	0
Capital grants and contributions applied	0	0	0	0	0	0	0
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:							
Statutory provision for the financing of capital investment	0	0	0	0	0	0	0
Voluntary provision for the repayment of debt	0	0	0	0	0	0	0
Capital expenditure charged against the General Fund and HRA balances	0	0	0	0	0	0	0
Adjustments primarily involving the Pension Reserve:							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	0	0	0	0	0	0	0
Employer's pensions contributions and direct payments to pensioners payable in the year	-87,040	0	-87,040	87,040	0	0	87,040
Pension Lump Sum Year 3	0	0	0	0	0	0	0
Total Adjustments	-214,146	835	-213,311	87,040	18,556	107,715	213,311

2. EXPENDITURE AND FUNDING ANALYSIS (EFA)

The expenditure and funding analysis shows how the annual expenditure is used and funded from the income obtained from charges in comparison with those resources consumed or earned by the Committee in accordance with generally accepted accounting policies.

Expenditure and Funding Analysis (EFA)						
2019/2020				2020/2021		
Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£	£	£		£	£	£
-1,743,095	0	-1,743,095	Gross Income	-2,083,617	0	-2,083,617
911,311	214,146	1,125,457	Gross Expenditure	1,000,517	345,070	1,345,587
-831,784	214,146	-617,638	Net Cost of Service	-1,083,100	345,070	-738,030
0	0	0	Other Income and Expenditure	0	0	0
-831,784	214,146	-617,638	(-) Surplus or Deficit	-1,083,100	345,070	-738,030
842,787	0	842,787	Distribution of Surplus	728,090	0	728,090
11,003	214,146	225,149	Net (-) Surplus or Deficit	-355,010	345,070	-9,940
-248,366			Opening General Fund Balance	-237,363		
11,003			(-) Surplus or Deficit in Year	-355,010		
0			Transferred to Capital Reserve	65,816		
-237,363			Closing General Fund Balance	-526,557		

3. GROSS INCOME

The total income received during 2020/2021 was (£2,083,617) compared to (£1,743,094) in 2019/2020. This represents an increase of (£340,523) (19.5%).

- The main increase is due to the number of cremations increasing by 401 (17.6%) from 2,278 in 2019/2020 to 2,734 in 2020/2021. The cremation fee has increased from 5% to 8%, with the income from the extra 3% being transferred to the usable reserves for future planned capital works. When setting the budget for 2020/2021 the number of cremations was estimated at 2,100.
- A new webcasting and visual tributes service has generated a new income stream in 2020/2021.
- Organist, memorial and book of remembrance income has reduced due to restriction placed on these services during the pandemic.

2019/2020 £	Gross Income	2020/2021 £
-1,592,893	Cremation Fees	-1,925,251
-41,662	Medical Fees	-47,786
-20	Webcasting	-28,126
-42,355	Memorials	-13,424
-15,345	Organist	0
-20,657	Book of Remembrance Inscriptions	-15,958
-1,712,932	Fees and Charges	-2,030,545
-27,467	Recharge to Cemeteries MDC	-19,045
-2,340	S46 Burial of the Destitute Admin Fees	-2,520
0	Insurance Claim Receipt	-31,307
-355	Containers	-200
0	CAMEO	0
-30,162	Other Income	-53,072
-1,743,094	Gross Income	-2,083,617

4. EMPLOYEE COSTS

Employee expenses are lower than 2019/2020 by £32,411, this is mainly due:-

- Basic pay, overtime, national insurance costs and Covid 19 employee costs are lower due to vacant posts during 2020/2021 resulting from staff turnover and a restructure implemented from July 2020.
- Agency staff costs increased to cover vacant posts during the pandemic.
- The pension adjustment reflects the cost of service in the actuary report. The pension payments for 2020/2021 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations. This is £35,930 lower in 2020/2021.
- Other employee costs have increased due to advertising for vacancies.

2019/2020 £	Employee Expenses	2020/2021 £
235,331	Basic Pay	229,470
28,749	Overtime	11,971
22,045	National Insurance	20,354
125,311	IAS19 Pension Adjustments	89,381
0	Covid 19 Basic Pay	3,264
0	Covid 19 Overtime	8,802
0	Covid 19 Agency Staff	3,607
2,661	Agency Staff	12,713
1,011	Apprenticeship Levy	990
642	Other Employee Costs	2,787
415,750	Total	383,339

5. PREMISES COSTS

Premises costs are higher than 2019/2020 by £28,857, this is mainly due to:

- Increased cremator repair and maintenance costs due to a cremator fire, the costs for which were fully recovered through insurance.
- Inflationary increases for business rates and insurance.
- Building repairs and maintenance costs vary from year to year depending on planned and adhoc works required, this year some specific Covid 19 works were required to ensure safe working within the building.
- Grounds maintenance works this year included additional tree and drainage/paving works.

2019/2020 £	Premises Related Expenditure	2020/2021 £
89,863	NDR - Business Rates	91,290
159	Rent	159
18,961	Insurance	19,822
43,527	Electricity	46,980
40,264	Gas	36,551
4,517	Water	6,118
5,003	Cleaning Materials	4,157
57,496	Cremator Repairs and Maintenance	88,039
30,234	Building Repairs and Maintenance	13,376
0	Covid 19 Premises	6,166
12,573	Grounds Maintenance	18,796
302,597	Total	331,454

6. SUPPLIES AND SERVICES

Supplies and service are higher than 2019/2020 by £19,926 this is mainly due to:

- Increased medical referee fees due to increased number of cremations.
- Webcasting service introduced and costs incurred from the service supplier, all the costs are recovered through income.

- Non abatement fees due to CAMEO for 2020/2021 were higher due to an increase in the number of tradable mercury abated cremations that were purchased from this scheme.
- Furniture and Office equipment these costs vary year to year depending on service requirements.
- Covid 19 costs include webcasting facility for the second chapel and customer barriers.
- Organist, memorial plaques and containers have reduced in 2020/2021 as these services were affected by the restrictions in place for the pandemic.
- Tools, equipment and first aid supply spend was higher in 2019/2020 due to the installation of the webcasting equipment in the main chapel.

2019/2020	Supplies and Services	2020/2021
£		£
43,371	Fees - Medical referees	50,292
9,510	Fees - Organist	60
10,260	Memorial plaques	2,763
5,255	Book of Remembrance - inscriptions	6,749
5,187	Caskets / Containers	4,392
0	Webcasting	22,327
0	Covid 19 Supplies and Services	8,450
6,727	Audit, Clerk/Committee Fees to Newark & Sherwood DC	6,939
60,005	CAMEO Contributions	69,025
9,299	Computer Maintenance, Software and support	10,140
5,323	Printing & Stationery	5,733
9,491	Telephones	10,768
11,576	Tools, Equipment & First Aid supplies	2,025
3,614	Furniture / Office Equipment	166
1,695	Uniforms	2,041
2,301	Postages	2,302
2,179	Subscriptions	1,710
740	Skips and Waste Collections	1,320
1,974	Advertising	1,092
335	Contributions	40
0	Hired and Contracted Services	999
668	Hire of Vending Machines	103
189,510	Total	209,436

7. DEBTORS

Debtors outstanding is higher than 2019/2020 by £276,356, this is mainly due to;

- The increase in the level of cremation invoices raised, particularly during lockdown 3 than have not yet been paid by funeral directors.
- There has been an increase in the bad debt provision due to the value of older debtor invoices that remain unpaid.

SUMMARY OF THE DEBTORS OUTSTANDING

2019/2020 £	Short Term Debtors	2020/2021 £
242,970	Funeral Directors - Integra Debtor System	553,380
1,440	Other Local Authorities	0
3,161	Funeral Directors - Manual Debtors	2,433
-19,895	Bad Debt Provision	-51,781
227,676	Total Debtors at 31 March	504,032

AGEING OF DEBTS OUTSTANDING

2019/2020 £	Debtors Summary	2020/2021 £	Change £
31,181	Ageing: Over 85 days	105,646	74,465
76,493	29 to 84 days	193,433	116,940
135,296	1 to 28 days	254,301	119,005
242,970		553,380	310,410

8. PROVISION FOR BAD DEBTS

The provision for potential bad debts has increased by £31,886 to £51,781. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2019/2020 £	Provision for Bad Debts	2020/2021 £
242,970	Debtors Outstanding at 31 March	553,380
19,895	Provision required:	51,781
16,998	Provision b/fwd at 1 April	19,895
2,897	Change in Provision	31,886

9. SHORT TERM CREDITORS

Short term creditors has increased by £83,929, this is mainly due to:

- Increased value of short term creditors to other bodies, these are invoices to third parties that relate to expenditure incurred by the crematorium up to 31 March at the end of each financial year, but remain unpaid mainly due to invoices not yet received from the supplier. The main variance being in 2020/2021 the invoices for the capital mercury abatement works, capital roof works and some cremator repair invoices were not received and/or paid.
- Reduced value of short term creditors to constituent authorities mainly due to the level of budgeted surplus approved for 2020/2021.

2019/2020 £	Short Term Creditors	2020/2021 £
842,787	Constituent Authorities	728,090
23,881	Other Bodies	222,507
866,668	Balance at 31st March	950,597

10. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have increased by £139.

2019/2020 £	Central Support Services	2020/2021 £
7,349	Trade Waste Service	7,349
12,433	Design Services & Building Control	8,924
28	Postal / Electricians/ Copiers / Telephones	2,728
47,443	Central Corporate Overhead	48,392
67,253	Total	67,392

11. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2019/2020 £	2020/2021 £
Cost or Valuation at 1 April:	2,296,709	2,296,709
Additions	0	189,965
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	0	0
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	0	0
Disposals	0	0
Impairment	0	-171,496
At 31st March	2,296,709	2,315,178
Accumulated Impairment and Depreciation		
At 1 April	-19,661	-145,932
Depreciation Charge recognised in the Comprehensive Income and Expenditure Statement	-126,271	-126,271
Depreciation written out to the Revaluation Reserve	0	0
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve	0	0
Disposals	0	0
At 31st March	-145,932	-272,203
Net Book Value at 31st March	2,150,777	2,042,975

12. OTHER OPERATING EXPENDITURE

The following table contains corporate items of income and expenditure:

2019/2020 £	Financing and Investment Income and Expenditure	2020/2021 £
0	(-) Gains/losses on the disposal of non-current assets – Tractor	-31,522
0	(-) Gains/losses on the disposal of non-current assets – Roof Replacement	-2,450
0	Total	-33,972

13. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

The following table contains corporate items of income and expenditure arising from the Committee's involvement in financial instruments and similar transactions involving interest:

2019/2020 £	Financing and Investment Income and Expenditure	2020/2021 £
0	Interest payable and similar charges	0
29,000	Net interest on the net defined benefit liability / (-) asset	25,000
-8,655	Interest receivable and similar income	-688
20,345	Total	24,312

14. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

a. Participation in Pension Schemes

As part of the terms and conditions of employment of its officers, the Committee makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Committee has a commitment to make the payments (for those benefits) and to disclose them at the time that employees earn their future entitlement.

The Committee participates in the Local Government Pension Scheme (LGPS), administered locally by Nottinghamshire County Council in accordance with the Local Government Pension Scheme Regulations 2013. This is a defined benefit statutory scheme and currently provides benefits based on career average revalued earnings. This means that the Committee and the employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

In April 2020, the opportunity to pay for three years Nottinghamshire County Council 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 and District Crematorium. The accounts for 2020/2021 show only one year lump sum pension payments for £16,151 with accounting adjustments for the £32,303 paid in

advance for the years 2021/2022 and 2022/2023. Due to the three year pension invoice being paid in 2020/2021 the pension reserve and pension liability within the balance sheet will vary by the amount paid in advance in the 2020/2021 accounts by £32,303 and 2021/2022 accounts by £16,151 but will realign in the 2022/2023 accounts.

The Actuary, Barnett Waddingham is instructed by Nottinghamshire County Council to undertake pension expense calculations and have prepared their figures in accordance with their understanding of the International Accounting Standard IAS19.

In General, participating in a defined benefit pension scheme means the employer is exposed to a number of risks.

- Investment risk - The Fund holds investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over long-term, the short-term volatility can cause additional funding to be required if a deficit emerges.
- Interest rate risk - The Fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cash flows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.
- Inflation risk - All of the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
- Longevity risk. In the event that the members live longer than assumed a deficit will emerge in the Fund. There are also other demographic risks.

In addition, as many unrelated employers participate in the Nottinghamshire County Council Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit the employer for example higher than expected investment returns or employers leaving the fund with excess assets which eventually get inherited by the remaining employers.

The latest available membership data is shown in the table below:

	Number	Salaries / Pensions £000s	Average Age
Active members	13	263	44
Deferred pensioners	9	19	46
Pensioners	7	25	61
Unfunded pensioners	2	0	73

Scheduled Contributions

The table below summarises the minimum employer contributions due from Mansfield and District Joint Crematorium to the fund over this inter-valuation period. The calculated cost of accrual of future benefits is 20.2% of payroll per annum.

Minimum employer contributions:	01-Apr-20	01-Apr-21	01-Apr-22
Percentage of payroll	20.2%	20.2%	20.2%
Plus monetary amount (£000)	17	17	18

However, Mansfield and District Joint Crematorium have agreed with the administrating authority to prepay their monetary contributions for the three years to 31 March 2023 by making a single lump sum payment of £48,454 in 30 April 2020. This lump sum payment has received an actuarially equivalent discount to the monetary rates above of £3,571.

Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2021 is estimated to be 21.78%. The actual return on fund assets over the year may be different.

The estimated asset allocation for Mansfield and District Joint Crematorium as at 31 March 2021 is as follows:

31 March 2020		Asset Share	31 March 2021	
£	%		£	%
788,000	64	Equities	889,000	64
40,000	3	Gilts	49,000	4
107,000	9	Other Bonds	104,000	7
156,000	13	Property	148,000	11
30,000	2	Cash	75,000	5
45,000	4	Inflation - Linked Pooled Fund	54,000	4
65,000	5	Infrastructure	76,000	5
1,231,000	100		1,395,000	100

b. Transactions Relating to Post-Employment Benefits

The costs of retirement benefits are recognised in the net cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge made against the Committee is based on the cash payable in the year, so the real cost of post-employment benefits is reversed out of the general reserve via the movement in reserves statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement via the movement in reserves statement during the year:

Comprehensive Income and Expenditure Statement		
2019/2020		2020/2021
£		£
	Cost of Services:	
98,000	Current Service cost	86,000
25,000	Past Service cost	0
1,000	Administration expenses	1,000
	Financing and Investment Income and Expenditure:	
29,000	Net interest on the defined liability / (-) asset	25,000
	Total Post Employment Benefit	
	Charged to the Surplus / Deficit on the Provision of Services	
153,000		112,000
	Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	
191,000	Actuarial gains and (-) losses	-499,000
	Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	
344,000		-387,000
	Movement in Reserves Statement	
	Reversal of net charges made to the Surplus / Deficit for the Provision of Services for post-benefits in accordance with the Code	
-153,000		-112,000
	Actual amount charged against the General Fund Balance for pensions in the year:	
46,000	Employers' contribution payable to the Scheme	97,000

c. Assets and Liabilities in Relation to Post-Employment Benefits

The following table provides a reconciliation of present values of the schemes liabilities for the JCC during the 2019/2020 and 2020/2021 financial years:

At 31 March 2020		At 31 March 2021
£		£
2,681,000	Opening Defined Benefit Obligation	2,372,000
98,000	Current service cost	86,000
65,000	Interest cost	53,000
-37,000	Change in demographic assumptions	0
-282,000	Change in financial assumptions	759,000
-145,000	Experience loss / (-) gain on defined benefit obligation	-27,000
-49,000	Estimated benefits paid (net of transfer in)	-208,000
25,000	Past service costs, including curtailments	0
16,000	Contribution by scheme participants	15,000
0	Unfunded pension payments	0
2,372,000	Closing Defined Benefit Obligation	3,050,000

The following table provides a reconciliation of fair values of the schemes assets of the Committee during the 2019/2020 and 2020/2021 financial years:

At 31 March 2020		At 31 March 2021
£		£
1,456,000	Opening fair value of scheme assets	1,231,000
	Expected return on scheme assets	
36,000	Interest on assets	28,000
-169,000	Return on assets less interest	233,000
-104,000	Other actuarial gains / (-) losses	0
-1,000	Administration expenses	-1,000
46,000	Contribution by employer including unfunded benefits	97,000
16,000	Contribution by scheme participants	15,000
-49,000	Estimated benefits paid including unfunded benefits	-208,000
0	Settlement prices received / (-) paid	0
1,231,000	Closing fair value of scheme assets	1,395,000

The total return on the fund for the year to 31 March 2021 was £261,000.

d. Scheme History

	2018/2019	2019/2020	2020/2021
	£	£	£
Present value of liabilities	2,681,000	2,372,000	3,050,000
Fair Value of assets	-1,456,000	-1,231,000	-1,395,000
Rounding Adjustment	1	0	0
Surplus/ (-) Deficit	1,225,001	1,141,000	1,655,000

The liabilities show the underlying commitments that the Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £1,655,000 has a substantial impact on the net worth of the Committee as recorded in the balance sheet.

However, statutory arrangements for funding the deficit mean that the financial position of the Committee remains healthy; the deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.

e. Projected Pension Expenditure

The projected pension expenses for the year to 31 March 2022 are:

	£000s
Service Cost	120
Interest Cost	33
Administration Expenses	1
Total	154
Employer Contributions	49

These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2021. These projections are based on the assumptions as at 31 March 2021, as described in the actuary's report.

f. Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years is dependent on assumptions about mortality rates and salary levels. The Nottinghamshire County Council Fund liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme at 31 March 2019.

Under the projected unit method, the current service cost will increase as the Members of the scheme approach retirement.

The main assumptions used by the actuary in their calculations have been:

2019/2020 %		2020/2021 %
	Assumed life expectations from age 65 are:	
	Retiring today:	
21.8	Males	21.9
24.4	Females	24.5
	Retiring in 20 years	
23.2	Males	23.3
25.8	Females	25.9
	Financial Assumptions:	
2.4	Discount Rate	2.0
1.9	Pension Increases	2.8
2.9	Salary Increases	3.8

Additional Assumptions:

- Members will exchange pension to get 50% of the maximum available cash on retirement. For every £1 of pension that members commute, they will receive a cash payment of £12 as set out in the Regulations;
- Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age; and
- The proportion of the membership that had taken up the 50:50 option at the previous valuation date will remain the same.

The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

	Increase in Assumption £	Decrease in Assumption £
Adjustment to discount rate (increase or decrease by 0.1%)	2,980,000	3,122,000
Adjustment to long term salary increase (increase or decrease by 0.1%)	3,054,000	3,045,000
Adjustment to pension increases and deferred revaluation (increase or decrease by 0.1%)	3,117,000	2,985,000
Adjustment to life expectancy assumptions (increase or decrease in 1 year)	3,175,000	2,930,000

The results in the actuary report include an allowance to reflect the Court of Appeal judgement in respect of the McCloud and Sargeant cases which relate to age discrimination within the Judicial and Fire Pension Schemes, respectively. This allowance was described in the previous accounting report and incorporated into the accounting results as at 31 March 2020. These results, including the allowance, have been rolled forward and remeasured to obtain the accounting results as at 31 March 2021.

15. USABLE RESERVES

This note sets out the amounts set aside to provide financing for future expenditure plans, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.

The table below shows the usable reserves held by the Committee:

2019/2020 £	Usable Reserves	2020/2021 £
799,863	Capital Fund	709,686
237,363	General Reserve	526,557
1,037,226	Balance at 31st March	1,236,243

Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

2019/2020 £	Usable Reserves - Capital Fund	2020/2021 £
800,698	Balance at 1st April	799,863
-835	Financing of Capital Expenditure	-139,853
0	Contributions	49,676
799,863	Balance at 31st March	709,686

General Reserve

This reserve represents the balance of the undistributed surpluses:

2019/2020 £	Usable Reserves - General Reserves	2020/2021 £
248,366	Balance at 1st April	237,363
-11,003	Movement in Year	289,194
237,363	Balance at 31st March	526,557

16. UNUSABLE RESERVES

This note sets out those reserves which hold unrealised gains and losses which the Committee is not able to use.

The table below shows the unusable reserves held by the Committee:

2019/2020 £	Unusable Reserves	2020/2021 £
442,841	Revaluation Reserve	424,285
1,707,936	Capital Adjustment Account	1,618,690
-1,141,000	Pension Reserve	-1,687,303
1,009,777	Balance at 31st March	355,672

Revaluation Reserve

The Revaluation Reserve contains the gains arising from increases in the value of property, plant and equipment and intangible assets. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account. The last revaluation of the Crematorium assets was undertaken on 1 April 2018.

2019/2020 £	Unusable Reserves - Revaluation Reserve	2020/2021 £
461,397	Balance at 1st April	442,841
0	Upwards Revaluation of Assets	0
-18,556	Historic Cost Depreciation	-18,556
0	Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0
442,841	Balance at 31st March	424,285

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Capital Adjustment Account is debited with the cost of acquisition, construction or enhancement. Depreciation, impairment losses and amortisation are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Committee as finance for the costs of acquisition, construction and enhancement.

2019/2020 £	Unusable Reserves - Capital Adjustment Account	2020/2021 £
1,815,651	Balance at 1st April	1,707,936
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
-126,271	Charges for Depreciation and impairment of non current assets	-297,767
18,556	Historic Cost Depreciation	18,556
0	Revaluation losses on Property Plant and Equipment	0
	Capital Financing in the Year	
0	Use of Capital Fund to finance capital expenditure	189,965
1,707,936	Balance at 31st March	1,618,690

Pension Reserve

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Committee accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed when the Committee makes employer's contributions to the pension funds, or eventually pay any pensions for which it is directly responsible. Therefore, the debit balance on the Pension Reserve shows a substantial shortfall in the benefits earned by past and current employees and the resources the Committee has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2019/2020 £	Pension Reserve - Pension Reserve	2020/2021 £
-1,244,960	Balance at 1st April	-1,141,000
191,000	Re-measurement of the net defined benefit liability/(asset)	-499,000
-153,000	Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-112,000
46,000	Employers Pension contributions and direct payments to pensioners in the year	97,000
19,960	Pension Lump Sum Prepayments	-32,303
-1,141,000	Balance at 31st March	-1,687,303

The pension reserve will show the amount of the prepaid pension lump sum payment, for 2020/2021 this is £32,303. In 2021/2022 this will reduce to £16,151 and will be zero in 2022/2023, which is the end of the three year period.

17. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

2019/2020 £	Cash and Cash Equivalents	2020/2021
150	Petty Cash	150
1,676,069	Cash held by Mansfield District Council	1,650,355
1,676,219	Balance at 31st March	1,650,505

18. SURPLUS FOR DISTRIBUTION

The table below shows the values from the Movement in Reserves Statement and Comprehensive Income and Expenditure Statement that comprise the total surplus for distribution:

2019/2020 £		2020/2021 £
-808,638	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-273,002
-34,149	MIRS - Transfers to/(-)from Reserves	-455,088
-842,787	Total Surplus for Distribution	-728,090

19. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2020/2021 or in 2019/2020.

20. EXTERNAL AUDIT COSTS

The Committee incurred external audit fees (Audit Lincolnshire) in 2020/2021 of £1,622 (£1,410 in 2019/2020).

21. RELATED PARTIES

The transactions with related parties are disclosed in the statement of accounts as follows:

- Transactions with local authorities within the Comprehensive Income and Expenditure Statement as central support services and the distribution of the surplus

The three constituent local authorities maintain a register of members' interests and a record of interests declared at Cabinet and Committee meetings. There were no material transactions with organisations identified in these records.

22. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the responsible financial officer on the 24 May 2021.

Mansfield Crematorium

ANNUAL GOVERNANCE STATEMENT

2020/2021

It is a requirement that a separate Governance Statement is produced for any joint committees for approval by their relevant management body. Mansfield Crematorium has adopted Mansfield District Council's governance arrangements as detailed below.

1. Scope of Responsibility

- 1.1 Mansfield District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Mansfield District Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, Mansfield District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.
- 1.3 Mansfield District Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government 2016 Edition*. A copy of the code is on the Council's website or can be obtained from the Civic Centre, Chesterfield Road South, Mansfield, NG19 7BH. This statement explains how Mansfield District Council has complied with the code and also meets the requirements of Accounts and Audit (England) Regulations 2015, regulation 6(1) which requires all relevant bodies to prepare an annual governance statement.

2. The Purpose of the Governance Framework

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.
- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure

to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Mansfield District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and to manage them efficiently, effectively and economically.

- 2.3 The governance framework has been in place at Mansfield District Council for the year ended 31 March 2021 and up to the date of approval of the statement of accounts.
- 2.4 Due to the Covid-19 pandemic, the May 2020 meeting of the Joint Crematorium Committee (JCC) was cancelled. However, as urgent decisions were required during this period, it was agreed that these decisions would be confirmed under the three constituent local authorities own urgency procedures. A report was presented to the JCC meeting on 7 September 2020 detailing these decisions and providing evidence of confirmation.
- 2.5 In addition, update reports were circulated to JCC members in May and July 2020.
- 2.6 Operational updates and financial management review reports have been presented to JCC meetings during 2020/2021 detailing the impact of the pandemic both on the day to day operations of the Crematorium and also its financial position.
- 2.7 Additional assurance was also received from senior management that the pandemic had not adversely affected the robustness of either the overarching governance framework or supporting risk management and internal control arrangements.

3. Statement of Overall Opinion

- 3.1 It is our opinion, based upon the content of the AGS that the Mansfield Crematorium's governance framework is robust and that the governance arrangements have proved to be highly effective during 2020/2021.

Chairman of Joint Committee

Date

Treasurer

Date

4. The Governance Framework

Vision and Priorities

- 4.1 The Council's vision and priorities are contained in its "Making Mansfield: Towards 2030" strategy for transforming the Mansfield district. The strategy sets out its vision and ambitions for the future. It builds on the strong foundations of past successes and reflects Mansfield's resilience and innate desire to improve and move forward.

The vision for the district is to:

"Grow an ambitious, vibrant and confident place"

The vision for Mansfield is ambitious. It is designed to underpin everything the council does over the next decade. To ensure delivery of the vision the council will focus on the following four cross cutting themes and their priorities:

Place: "Our ambition for place is to create a place to be proud of, a place of choice"

Priorities:

- Create and communicate a positive image of the Mansfield district.
- Preserve, enhance and promote our natural environment and physical assets across the district.
- Improve the town centre experience for residents, visitors and businesses.
- Create a positive cultural and leisure experience for residents and visitors in the area.
- Create a clean, green infrastructure that supports and enhances the quality of life for residents.

Wellbeing: "Our ambition for wellbeing is to create a flourishing place where people are healthy and happy"

Priorities:

- Create an environment where people lead safe, healthy lifestyles and have the opportunities to be physically active.
- Support and encourage people to make healthy choices.
- Support a good quality of life for those that live and work here.
- Understand and respond to the needs of communities and be advocates for support and intervention.

Growth: “Our ambition for growth is to create a thriving place for investment and opportunity”

Priorities:

- Develop the district’s infrastructure to embrace technology and technological advances.
- Create employment opportunities that are aligned to meet future requirements.
- Develop a better and wider mix of housing across the district to meet the needs and aspirations of existing and new residents.
- Develop and sustain local businesses and encourage national and regional businesses to invest in the area.

Aspiration: “Our ambition for aspiration is to create a place where people can achieve and succeed”

Priorities:

- Encourage people of all abilities to achieve their true potential.
- Build confidence within communities so that they have more control and influence in what happens in their area.
- Create opportunities for learning, development and achievement for all.
- Ensure local people have clear aspirational pathways into local employment.

- 4.2 The Council’s Corporate Values of Excellence, Integrity, Teamwork, Empower and Involve, and Passion and Pride summarise its way of thinking to deliver positive outcomes for its customers.

Underpinning the Corporate Values is its commitment to equality as it aims to treat everyone fairly and strives to achieve equality for its diverse communities.

- 4.3 The Council’s Medium Term Financial Strategy (MTFS) for 2020/2021 to 2022/2023 supports the “Making Mansfield: Towards 2030” strategy and identifies its financial implications. It shows the approach the council will take in order to deliver its services and priorities within its financial constraints and in doing so how it will look to provide value for money
- 4.4 The Council is currently delivering its Transformation Strategy which sets out how the Council will become an innovative, efficient, customer focussed, high performing 21st Century Authority

Quality of Services

- 4.5 The Council has an ongoing commitment to community engagement and empowerment and has a Community Involvement Strategy and toolkit to accompany the Customer Insight and Journey Mapping toolkits.

- 4.6 The Council has a performance management software package which brings together all the Council's performance data in one place and enables effective monitoring of key performance indicators.
- 4.7 The Council in accordance with its new Procurement Strategy, Contract Procedure Rules and partnership arrangements with Nottingham City's Procurement Service aims to deliver effective procurement practices across the whole organisation.
- 4.8 The Council has in place a corporate complaints system which ensures effective monitoring and action is taken where appropriate.

Constitutional Matters

- 4.9 The Mansfield Crematorium's Joint Committee has adopted a constitution, which details how the Crematorium operates and its decision making policies and procedures.
- 4.10 It has been agreed with HMRC that Mansfield Crematorium's Joint Committee will be classed as an arms-length body for VAT purposes.

Codes of Conduct

- 4.11 The Council has adopted codes of conduct for both members and employees and also has a protocol for member/employee/partner relations. The codes include reference to the need to declare any interest which may conflict with the individual's role at the Council, with registers maintained for any such interest to be recorded and monitored.
- 4.12 Compliance with the member and employee codes of conduct is currently monitored by the Council's Governance and Standards and Personnel Committees respectively.
- 4.13 The Council has in place a whistle-blowing code which ensures that any referrals under the code are fully investigated, with findings reported to the Statutory Officers, senior managers and the Governance and Standards Committee as appropriate.

Policies, Procedures, Laws and Regulations

- 4.14 The Head of Law and Governance is designated as the Council's Monitoring Officer. It is the function of the Monitoring Officer to ensure compliance with established policies, procedures, laws and regulations.
- 4.15 The financial management of the authority is conducted in accordance with the relevant provisions of the Constitution and the Council's Financial Regulations. The Council has designated the Head of Finance as the Chief Finance Officer in accordance with Section 151 of the Local Government Act 1972.

- 4.16 The Council's Local Code of Corporate Governance fully conforms with the governance requirements of the CIPFA Statement on the *Role of the Chief Financial Officer in Local Government*.
- 4.17 The Council maintains an Internal Audit Service, which operates in accordance with the Accounts and Audit Regulations 2015, the Public Sector Internal Audit Standards (PSIAS) and CIPFA's Local Government Application Note (2019).
- 4.18 The Council has robust policies and procedures relating to the use of resources and the corporate governance framework, including revised Corporate Risk and Opportunity Management Strategy, Financial Regulations and Contract Procedure Rules, Scheme of Delegation and Anti-Fraud and Corruption Strategy.

Risk and Opportunity Management

- 4.19 The Council recognises that it has a responsibility to identify, evaluate and manage risks whilst still creating a fertile climate for innovation. It therefore supports a structured approach through the implementation of its risk and opportunity management strategy with an annual report on its effectiveness.
- 4.20 The Council's Heads of Service – Performance Clinic oversees the effective delivery of the Corporate Risk and Opportunity Management Strategy across the authority. In addition the Council's Governance and Standards Committee is responsible for monitoring the effective development and operation of risk and opportunity management.
- 4.21 The significant operational risks identified for the Crematorium are fully mitigated by its Business Continuity Plan which is approved by the Mansfield Crematorium's Joint Committee.

Governance and Standards Committee

- 4.22 The Council has a Governance and Standards Committee which is fully compliant with the guidance provided in CIPFA's *Audit Committees – Practical Guidance for Local Authorities 2018 edition*.

Development and Training Needs

- 4.23 There is an induction programme in place for newly appointed officers and members, with their ongoing training needs being determined by means of one to one discussions with members and annual interviews of employees in accordance with the Council's personal development scheme.
- 4.24 There are opportunities for members and officers to update their knowledge on a regular basis by using the Council's training and development programme, which includes training on corporate governance.

4.25 The Council also has a peer coaching and mentoring programme for members and has a management development programme for officers based upon the Council's competency framework.

4.26 In accordance with the Member Development Charter for the East Midlands, the Council has a comprehensive member development programme in place.

5. Review of Effectiveness

5.1 Mansfield District Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the Corporate Assurance Manager's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

5.2 The process that has been applied in reviewing the effectiveness of the Council's governance framework includes:

- The Council has carried out a self-assessment of its compliance with the CIPFA Statement on the *Role of the Head of Internal Audit in Public Service Organisations (2019 edition)* and is fully compliant
- The Corporate Assurance Manager's review of the Council's level of compliance with its adopted Local Code of Corporate Governance, which is to be reported to the Governance and Standards Committee in June 2021, identified no significant governance issues relating to Mansfield Crematorium
- The Corporate Assurance Manager has completed a review of the Council's ethical governance arrangements using good practice guidance as a benchmark, with an overall excellent assurance level being achieved
- The Governance and Standards Committee monitors members' compliance with the Code of Conduct and considers any action required from this monitoring. No significant issues have been identified
- The Council's counter fraud and corruption strategy has been revised during 2020/2021 to ensure full compliance with the new Fighting Fraud and Corruption Locally (FFCL) 2020 strategy and CIPFA's Code of Practice on "managing the risk of fraud and corruption".
- The Council's Fraud & Corruption Register was revised in September 2020 to reflect the effect of the Covid-19 pandemic upon potential areas of fraud
- A review of the Council's Strategic Risks and Opportunities Register has been undertaken and reported to the Governance and Standards Committee.

- The Council has a number of Overview and Scrutiny Committees which provide an overview and scrutiny role. They can “call in” a decision which has been made by the Executive or an officer (where the decision is a key decision) but not yet implemented, to enable them to consider whether they consider the decision is appropriate. They also enquire into issues which are of local concern
- The Governance and Standards Committee received a variety of reports during 2020/2021 both from internal assurance providers and from external audit in accordance with its terms of reference as detailed in the Council’s constitution.
- The audit of the Crematorium’s accounts carried out by Assurance Lincolnshire gave an unqualified opinion
- No systems review of the Crematorium was carried out by Internal Audit during 2020/2021 as it is now classed as a medium risk area and therefore is only subject to a review every three years
- The Corporate Assurance Manager’s Annual Report for 2020/2021 concluded that the Council’s risk management, control and governance processes were effective and therefore an unqualified opinion was given.

Glossary of Financial and Accounting Terms

PLEASE NOTE: *This glossary provides an explanation of terms, not precise definitions. It should not be used as a substitute for the more detailed and specific definitions given in statute, codes of practice and technical guidance. It should be used in conjunction with explanations provided within and supporting the accounting statements.*

ACCOUNTING PERIOD – the period of time covered by the accounts, which is normally 12 months commencing on 1 April and finishing on 31 March the following year. The end of the accounting period is the Balance Sheet date.

ACCRUAL – an amount included in the accounts to cover income or expenditure relating to an accounting period but for which payment has not been received or made. This means that income and expenditure is recognised in the accounts when they are earned or incurred, not when money is exchanged.

BALANCE SHEET – a statement of the recorded assets, liabilities and other balances as they stand in monetary terms, at the end of an accounting period.

BUDGET – a statement defining the Committee's financial plans over a specified period of time (usually an accounting period 1 April to 31 March).

CAPITAL ADJUSTMENT ACCOUNT - this absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.

CAPITAL FUND – this fund receives contributions from the Comprehensive Income and Expenditure to accumulate funds for capital expenditure.

CAPITAL EXPENDITURE – this includes expenditure on the acquisition of, or major enhancement of fixed assets such as land, property and other structures.

CREDITORS – an amount owed by the Committee for work done, goods received or services rendered relating to the accounting period, but for which payment has not yet been made.

CURRENT ASSETS – an asset held at the balance sheet date, which will be used within the following accounting period; for example, stock, cash and debtors.

CURRENT LIABILITY – an amount owing at the balance sheet date, which will be paid in the next accounting period; for example, creditors, cash and loan repayments.

DEBTORS – an amount owing to the Committee relating to the accounting period, but for which money has not yet been received.

DEPRECIATION – the measure of the reduction in value of a non-current asset due to age, consumption or other reduction in useful life during the accounting period.

GENERAL RESERVE – amounts put aside, but not allocated to meet, any future spending commitments.

IMPAIRMENT – this reflects a REDUCTION in the market value of a non-current asset due to significant changes in the market (i.e. introduction of new technology), obsolescence, or damage, etc.

NET BOOK VALUE – the amount at which non-current assets are included (valued) in the balance sheet, i.e. their historic value or current valuation less depreciation.

NET REALISABLE VALUE – the open market value of an asset in its existing use.

PENSION RESERVE - this absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions.

PROVISIONS – pre-determined amounts put aside in the accounts for liabilities or losses which are certain or very likely to occur, but the amounts involved or the date when they need to be settled are uncertain.

REVENUE EXPENDITURE – running costs of services, which include employees, premises, transport, interest, supplies and services.

Independent auditor's report.



AUDIT OF MANSFIELD CREMATORIUM FINAL ACCOUNTS 2020/2021

Remit

An audit of the Mansfield and District Crematorium Joint Committee accounts 2020/21 has recently been undertaken by Assurance Lincolnshire.

Opinion

In our opinion, the statement of accounts presents fairly the Crematorium's Comprehensive Income and Expenditure Statement (CIES) for the year ended 31st March 2021 and the Balance sheet as at that date. The statements are fully supported with the underlying financial records and we did not identify any material errors which are unresolved.

Auditors: Assurance Lincolnshire

Signed:

A handwritten signature in black ink, appearing to read "McJoy Nkhoma", written over a circular stamp or seal.

Date: 06/05/2021

McJoy Nkhoma (Acting Principal Auditor)

Mansfield and District Joint Crematorium

Nottinghamshire Pension Fund

Pension accounting disclosure as at 31 March 2021

Prepared in accordance with IAS19

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Introduction

We have been instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS) to employees of Mansfield and District Joint Crematorium (the Employer) as at 31 March 2021. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

This report is addressed to the Employer and its advisers; in particular, this report is likely to be of relevance to the Employer's auditor.

These figures are prepared in accordance with our understanding of International Accounting Standard 19 (IAS19).

This advice complies with Technical Actuarial Standard 100: Principles for Technical Actuarial Work (TAS 100).

The figures quoted will form the basis of the balance sheet and funding status disclosures to be made by the Employer as at 31 March 2021 in respect of its pension obligations under the LGPS. The projected pension expense calculations for the year to 31 March 2022 may be used for the purpose of any interim financial reporting during the year to 31 March 2022. However, it may subsequently be necessary to adjust these projections following the occurrence of any material events such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund.

Further information relating to our treatment of GMP is included on page 12 of this disclosure.

The results in this report include an allowance to reflect the Court of Appeal judgement in respect of the McCloud and Sargeant cases which relate to age discrimination within the Judicial and Fire Pension schemes, respectively. This allowance was described in the previous accounting report and incorporated into the accounting results as at 31 March 2020. These results, including the allowance, have been rolled forward and remeasured to obtain the accounting results as at 31 March 2021.

The accounting results at 31 March 2020, used as the opening position for this report, are detailed in the IAS19 report dated 9 April 2020. This report was produced based on whole fund asset information to 31 December 2019. We have been advised that the Employer used this report as the basis for the information included in their accounts.

On 16 July 2020, the Government published a consultation on the proposed remedy to be applied to LGPS benefits in response to the McCloud and Sargeant cases. The consultation closed on 8 October 2020 and the final remedy will only be known after the consultation responses have been reviewed and a final set of remedial Regulations are published. We do not believe there are any material differences between the approach underlying our estimated allowance and the proposed remedy. A more detailed analysis at this stage would require a significant volume of member data which is not yet available. Therefore we have not included any further adjustment in light of the ongoing consultation in this report.

Please note we have not made any allowance for IFRIC14 in our calculations. We would be happy to speak to the Employer or their auditor if more information is required.

IAS19 also requires the disclosure of any other employer provided pension benefits which are not paid from the Fund itself: examples include additional pensions paid on retirement under the Discretionary Payment Regulations. We have only valued such additional liabilities, which would not be covered in the formal LGPS valuation, to the extent that they have been notified to us and are as disclosed in the Valuation data section of this report.

Amendments to the IAS19 standard now requires that, when determining any past service cost or gain or loss on settlement, the net defined benefit liability is remeasured using current assumptions and the fair value of plan assets at the time of the event. The amendment does, however, note that the extra remeasurement does not need to be applied where the application of that remeasurement is immaterial. No events have occurred over the accounting period that would be treated as material 'special events'.

Characteristics of defined benefit plans and associated risks

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 and currently provides benefits based on career average revalued earnings. Full details of the benefits being valued are as set out in the Regulations as amended and summarised on the LGPS website and the Fund's membership booklet. There are currently uncertainties in relation to LGPS benefits due to the McCloud and Sargeant judgement and the 2016 cost cap process. The Government has published its consultation on a remedy for the McCloud and Sargeant judgement and at the same time announced the unpausing of the 2016 cost cap process which will take into account the remedy for the McCloud and Sargeant judgement. These are yet to be finalised and therefore it remains uncertain what changes may be made to LGPS benefits as a result.

The administering authority for the Fund is Nottinghamshire County Council. The Pension Fund Committee oversees the management of the Fund whilst the day to day fund administration is undertaken by a team within the administering authority. Where appropriate some functions are delegated to the Fund's professional advisers.

As administering authority to the Fund, Nottinghamshire County Council, after consultation with the Fund Actuary and other relevant parties, is responsible for the preparation and maintenance of the Funding Strategy Statement and the Investment Strategy Statement. These should be amended when appropriate based on the Fund's performance and funding.

Contributions are set every three years as a result of the actuarial valuation of the Fund required by the Regulations. The next actuarial valuation of the Fund will be carried out as at 31 March 2022 and will set contributions for the period from 1 April 2023 to 31 March 2026. There are no minimum funding requirements in the LGPS but the contributions are generally set to target a funding level of 100% using the actuarial valuation assumptions.

On the Employer's withdrawal from the Fund, a cessation valuation will be carried out in accordance with Regulation 64 of the LGPS Regulations 2013 which will determine the termination contribution due by the Employer, on a set of assumptions deemed appropriate by the Fund Actuary.

In general, participating in a defined benefit pension scheme means that the Employer is exposed to a number of risks:

- Investment risk. The Fund holds investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over the long-term, the short-term volatility can cause additional funding to be required if a deficit emerges;
- Interest rate risk. The Fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cashflows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way;
- Inflation risk. All of the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation; and
- Longevity risk. In the event that the members live longer than assumed a deficit will emerge in the Fund. There are also other demographic risks.

In addition, as many unrelated employers participate in the Nottinghamshire Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit the Employer e.g. higher than expected investment returns or employers leaving the Fund with excess assets which eventually get inherited by the remaining employers.

Valuation data

Data sources

In completing our calculations for pension accounting purposes we have used the following items of data, which we received from Nottinghamshire County Council:

- The results of the valuation as at 31 March 2019 which was carried out for funding purposes and the results of the 31 March 2020 IAS19 report which was prepared for accounting purposes;
- Estimated whole Fund income and expenditure items for the period to 31 March 2021;
- Estimated Fund returns based on Fund asset statements provided (or estimated where necessary) as at 31 March 2019, 31 March 2020 and 31 December 2020, Fund income and expenditure as noted above and estimated market returns thereafter for the period to 31 March 2021;
- Estimated Fund income and expenditure in respect of the Employer for the period to 31 March 2021;
- Details of any new early retirements for the period to 31 March 2021 that have been paid out on an unreduced basis, which are not anticipated in the normal employer service cost; and
- Details of any settlements for the period to 31 March 2021.

Although some of these data items have been estimated, we do not believe that they are likely to have a material effect on the results of this report. Further, we are not aware of any material changes or events since we received the data. The data has been checked for reasonableness and we are happy that the data is sufficient for the purposes of this advice.

Employer membership statistics

The table below summarises the membership data, as at 31 March 2019 for members receiving funded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age
Actives	13	263	44
Deferred pensioners	9	19	46
Pensioners	7	25	61
Unfunded pensioners	2	0	73

The service cost for the year ending 31 March 2021 is calculated using an estimate of the total pensionable payroll during the year. The estimated total pensionable payroll during the year is £241,000, as advised by the Employer. The projected service cost for the year ending 31 March 2022 has been calculated assuming the payroll remains at this level over the year.

Scheduled contributions

The table below summarises the minimum employer contributions due from Mansfield and District Joint Crematorium to the Fund over this inter-valuation period. The calculated cost of accrual of future benefits is 20.2% of payroll p.a.

Minimum employer contributions due for the period beginning	1 Apr 2020	1 Apr 2021	1 Apr 2022
Percent of payroll	20.2%	20.2%	20.2%
plus monetary amount (£000s)	17	17	18

However, Mansfield and District Joint Crematorium have agreed with the administering authority that they will prepay their monetary contributions for the three years to 31 March 2023 by making a single lump sum payment of £48,454 by 30 April 2020. This lump sum payment has received an actuarially equivalent discount to the monetary rates above and Mansfield and District Joint Crematorium have been notified separately of this amount. If they don't make this lump sum payments by 30 April 2020, the contribution rates set out above will apply as normal.

Mansfield and District Joint Crematorium may pay further amounts at any time and future periodic contributions, or the timing of contributions may be adjusted on a basis approved by us.

Early retirements

We requested data on any early retirements in respect of the Employer from the administering authority for the year ending 31 March 2021.

It is our understanding that there were no new early retirements over the year which were not allowed for at the previous accounting date.

Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2021 is estimated to be 21.78%. The actual return on Fund assets over the year may be different.

The estimated asset allocation for Mansfield and District Joint Crematorium as at 31 March 2021 is as follows:

Asset breakdown	31 Mar 2021		31 Mar 2020	
	£000s	%	£000s	%
Equities	889	64%	788	64%
Gilts	49	4%	40	3%
Other bonds	104	7%	107	9%
Property	148	11%	156	13%
Cash	75	5%	30	2%
Inflation-linked pooled fund	54	4%	45	4%
Infrastructure	76	5%	65	5%
Total	1,395	100%	1,231	100%

We have estimated the bid values where necessary. Please note that the individual percentages shown are to the nearest percentage point for each asset class and may not sum to 100%. The final asset allocation of the Fund assets as at 31 March 2021 may be different from that shown due to estimation techniques.

Based on the above, the Employer's share of the assets of the Fund is approximately 0.02%.

We received the following information from the administering authority regarding the detail of their assets as at 31 December 2020, representing the percentages of the total Fund held in each asset class (split by those that have a quoted market price in an active market, and those that do not).

Asset breakdown	31 Dec 2020	
	% Quoted	% Unquoted
Fixed Interest Government Securities		
UK	3.5%	-
Overseas	-	-
Corporate Bonds		
UK	2.0%	-
Overseas	5.5%	-
Equities		
UK	24.5%	0.0%
Overseas	35.2%	-
Property		
All	-	10.6%
Others		
Private Equity	-	2.9%
Infrastructure	-	5.4%
Unit trust	-	1.0%
Inflation-linked pooled fund	-	3.9%
Credit	-	0.9%
Cash/Temporary Investments	-	4.4%
Total	70.8%	29.2%

We do not have any further detail on the current asset allocation of the Fund; we suggest that if further information is required the administering authority is contacted in the first instance. Please note that as above, no adjustments for presentational purposes have been made to the percentages shown.

Actuarial methods and assumptions

Valuation approach

Valuation of the Employer's liabilities

To assess the value of the Employer's liabilities at 31 March 2021, we have rolled forward the value of the Employer's liabilities calculated for the funding valuation as at 31 March 2019, using financial assumptions that comply with IAS19.

The full actuarial valuation involved projecting future cashflows to be paid from the Fund and placing a value on them. These cashflows include pensions currently being paid to members of the Fund as well as pensions (and lump sums) that may be payable in future to members of the Fund or their dependants. These pensions are linked to inflation and will normally be payable on retirement for the life of the member or a dependant following a member's death.

It is not possible to assess the accuracy of the estimated value of liabilities as at 31 March 2021 without completing a full valuation. However, we are satisfied that the approach of rolling forward the previous valuation data to 31 March 2021 should not introduce any material distortions in the results provided that the actual experience of the Employer and the Fund has been broadly in line with the underlying assumptions, and that the structure of the liabilities is substantially the same as at the latest formal valuation. From the information we have received there appears to be no evidence that this approach is inappropriate.

As required under the IAS19 accounting standard, we have used the projected unit credit method of valuation.

Valuation of the Employer's assets

To calculate the asset share we have rolled forward the assets allocated to the Employer at 31 March 2019 allowing for investment returns (estimated where necessary), contributions paid into, and estimated benefits paid from, the Fund by and in respect of the Employer and its employees.

The Employer currently participates in the Small Scheduled Bodies pool with other employers in order to share experience of risks they are exposed to in the Fund. At the 2019 valuation, the deficit for the whole pool was calculated and allocated to each employer in proportion to their value of liabilities. The next reallocation will be carried out at the 2022 valuation, should the Employer remain in the pool. Each employer within the pool pays a contribution rate based on the cost of benefits of the combined membership of the pool.

Experience items allowed for since the previous accounting date

Experience items arise due to differences between the assumptions made as part of the roll forward approach and actual experience. This includes (but is not limited to) assumptions made in respect of salary increases, pension increases, mortality, and member transfers. We have allowed for actual pension increase experience for the period from 2019-2021. This assumes that pension increases are in line with the annual pension increases set by HM Treasury Revaluation Order.

As a result of allowing for actual experience, an experience item is observed in the reconciliation to 31 March 2021, as shown in Appendix 3 and Appendix 5.

Guaranteed Minimum Pension (GMP) Equalisation

As a result of the High Court's recent Lloyds ruling on the equalisation of GMPs between genders, a number of pension schemes have made adjustments to accounting disclosures to reflect the effect this ruling has on the value of pension liabilities. It is our understanding that HM Treasury have confirmed that the judgement "does not impact on the current method used to achieve equalisation and indexation in public service pension schemes". More information on the current method of equalisation of public service pension schemes can be found [here](#).

On 23 March 2021, the Government published the outcome to its Guaranteed Minimum Pension Indexation consultation, concluding that all public service pension schemes, including the LGPS, will be directed to provide full indexation to members with a GMP reaching State Pension Age (SPA) beyond 5 April 2021. This is a permanent extension of the existing 'interim solution' that has applied to members with a GMP reaching SPA on or after 6 April 2016. Details of the consultation outcome can be found [here](#).

Our valuation assumption for GMP is that the Fund will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, we have assumed that the Fund will be required to pay the entire inflationary increase. Therefore we do not believe we need to make any adjustments to the value placed on the liabilities as a result of the above outcome.

Demographic/Statistical assumptions

We have adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2019. The post retirement mortality tables adopted are the S3PA tables with a multiplier of 110% for males and 105% for females. These base tables are then projected using the CMI_2018 Model, allowing for a long-term rate of improvement of 1.25% p.a., smoothing parameter of 7.5 and an initial addition parameter of 0.5% p.a. These assumptions are consistent with the previous accounting date.

The assumed life expectations from age 65 are:

Life expectancy from age 65 (years)	31 Mar 2021	31 Mar 2020
Retiring today		
Males	21.9	21.8
Females	24.5	24.4
Retiring in 20 years		
Males	23.3	23.2
Females	25.9	25.8

We have also assumed that:

- Members will exchange pension to get 50% of the maximum available cash on retirement. For every £1 of pension that members commute, they will receive a cash payment of £12 as set out in the Regulations;
- Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age; and
- The proportion of the membership that had taken up the 50:50 option at the previous valuation date will remain the same.

Financial assumptions

The financial assumptions used to calculate the results are as follows:

Assumptions as at	31 Mar 2021	31 Mar 2020	31 Mar 2019
	% p.a.	% p.a.	% p.a.
Discount rate	2.00%	2.35%	2.45%
Pension increases	2.80%	1.85%	2.40%
Salary increases	3.80%	2.85%	3.90%

These assumptions are set with reference to market conditions at 31 March 2021.

Our estimate of the Employer's past service liability duration is 24 years.

An estimate of the Employer's future cashflows is made using notional cashflows based on the estimated duration above. These estimated cashflows are then used to derive a Single Equivalent Discount Rate (SEDR). The discount rate derived is such that the net present value of the notional cashflows, discounted at this single rate, equates to the net present value of the cashflows, discounted using the annualised Merrill Lynch AA rated corporate bond yield curve (where the spot curve is assumed to be flat beyond the 30 year point). This is consistent with the approach used at the previous accounting date.

Similar to the approach used to derive the discount rate, the Retail Prices Index (RPI) increase assumption is set using a Single Equivalent Inflation Rate (SEIR) approach, using the notional cashflows described above. The single inflation rate derived is that which gives the same net present value of the cashflows, discounted using the annualised Merrill Lynch AA rated corporate bond yield curve, as applying the BoE implied inflation curve. As above, the Merrill Lynch AA rated corporate bond yield spot curve is assumed to be flat beyond the 30 year point and the BoE implied inflation spot curve is assumed to be flat beyond the 40 year point. This is consistent with the approach used at the previous accounting date.

The BoE implied inflation curve may suggest a higher rate of inflation, over longer terms, than actually expected by market participants due to a willingness to accept a lower return on investments to ensure inflation linked returns. To reflect this, we include an Inflation Risk Premium (IRP) adjustment such that our assumed level of future annual RPI increase is 0.25% p.a. lower than the SEIR calculated using the BoE inflation curve alone. This differs from the previous accounting date. The impact of this change in derivation on the liability value is shown in Appendix 3.

As future pension increases are expected to be based on the Consumer Prices Index (CPI) rather than RPI, we have made a further assumption about CPI which is that it will be 0.35% p.a. below RPI i.e. 2.80% p.a. We believe that this is a reasonable estimate for the future differences in the indices, based on the different calculation methods, recent independent forecasts and the duration of the Employer's liabilities. The difference between RPI and CPI is less than assumed at the previous accounting date. This reflects the anticipated reform of RPI inflation following the UK Statistics Authority's proposal to change how RPI is calculated and subsequent announcements from the Chancellor suggesting this reform is now likely to take effect from 2030. The impact of this change in derivation on the liability value is shown in Appendix 3.

Salaries are assumed to increase at 1.0% p.a. above CPI This is consistent with the approach at the previous accounting date.

Past service costs/gains

Past service costs/gains arise as a result of introduction or withdrawal of, or changes to, member benefits. For example, an award of additional discretionary benefits to a member such as added years by a member would be considered a past service cost.

We are not aware of any additional benefits which were granted over the year ending 31 March 2021.

Curtailments

We have calculated the cost of curtailments arising as a result of the payment of unreduced pensions on early retirement. The Employer may also have to account for non-pension related costs (e.g. lump sum payments on redundancy) but for the avoidance of doubt, we have only calculated the cost of curtailments which affect the Employer's LGPS pension liabilities.

We calculate the cost of curtailments at the point of exit, with interest applied to the accounting date accounted for separately.

Over the year, we understand no employees were permitted by the Employer to take unreduced early retirement that they would not otherwise have been entitled to.

Settlements

We are not aware of any liabilities being settled at a cost materially different to the accounting reserve during the year.

Results and disclosures

We estimate that the value of the net liability as at 31 March 2021 is a liability of £1,655,000.

The results of our calculations for the year ended 31 March 2021 are set out in the appendices below:

- Appendix 1 sets out the Statement of financial position as at 31 March 2021;
- Appendix 2 sets out the Statement of profit and loss for the year ended 31 March 2021;
- Appendix 3 details a reconciliation of assets and liabilities during the year;
- Appendix 4 shows a sensitivity analysis on the major assumptions;
- Appendix 5 shows the Remeasurements in other comprehensive income for the year; and
- Appendix 6 contains our estimates of the projected profit and loss account costs for the year ending 31 March 2022. Please note that no allowance has been made for the costs of any early retirements or augmentations which may occur over the year and whose additional capitalised costs would be included in the value of liabilities. It is only an estimate so actual experience over the year is likely to differ. We have not provided balance sheet projections on the basis that they will depend upon market conditions and the asset value of the Fund at the end of the following year.

The figures presented in this report are prepared only for the purposes of IAS19. In particular, they are not relevant for calculations undertaken for funding purposes or for other statutory purposes under UK pensions legislation.

We would be pleased to answer any questions arising from this report.



Julie Baillie FFA
Actuary

Appendix 1 Statement of financial position as at 31 March 2021

Net pension asset as at	31 Mar 2021	31 Mar 2020	31 Mar 2019
	£000s	£000s	£000s
Present value of the defined benefit obligation	3,042	2,365	2,674
Fair value of Fund assets (bid value)	1,395	1,231	1,456
Deficit / (Surplus)	1,647	1,134	1,218
Present value of unfunded obligation	8	7	7
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
Net defined benefit liability / (asset)	1,655	1,141	1,225

Appendix 2 Statement of profit and loss for the year to 31 March 2021

The amounts recognised in the profit and loss statement are:	Year to	Year to
	31 Mar 2021	31 Mar 2020
	£000s	£000s
Service cost	86	123
Net interest on the defined liability (asset)	25	29
Administration expenses	1	1
Total loss (profit)	112	153

Appendix 3 Asset and benefit obligation reconciliation for the year to 31 March 2021

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2021	Year to 31 Mar 2020
	£000s	£000s
Opening defined benefit obligation	2,372	2,681
Current service cost	86	98
Interest cost	53	65
Change in financial assumptions	759	(282)
Change in demographic assumptions	-	(37)
Experience loss/(gain) on defined benefit obligation	(27)	(145)
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(208)	(49)
Past service costs, including curtailments	-	25
Contributions by Scheme participants and other employers	15	16
Unfunded pension payments	-	-
Closing defined benefit obligation	3,050	2,372

The change in financial assumptions item includes the impact of the change in derivation of future assumed RPI and CPI inflation as noted on page 14. These changes have resulted in a loss of £128,000 on the defined benefit obligation; comprising a gain of £154,000 from the change in assumed IRP and a loss of £282,000 from the change in the assumed gap between RPI and CPI inflation.

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to	Year to
	31 Mar 2021	31 Mar 2020
	£000s	£000s
Opening fair value of Fund assets	1,231	1,456
Interest on assets	28	36
Return on assets less interest	233	(169)
Other actuarial gains/(losses)	-	(104)
Administration expenses	(1)	(1)
Contributions by employer including unfunded	97	46
Contributions by Scheme participants and other employers	15	16
Estimated benefits paid plus unfunded net of transfers in	(208)	(49)
Settlement prices received / (paid)	-	-
Closing Fair value of Fund assets	1,395	1,231

The total return on the fund assets for the year to 31 March 2021 is £261,000.

The employer contributions include a single lump sum payment of £48,454 which was agreed to be paid by 30 April 2020.

Appendix 4 Sensitivity analysis

Sensitivity analysis	£000s	£000s	£000s
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	2,980	3,050	3,122
Projected service cost	117	120	123
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	3,054	3,050	3,045
Projected service cost	120	120	120
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	3,117	3,050	2,985
Projected service cost	123	120	117
Adjustment to life expectancy assumptions	+ 1 Year	None	- 1 Year
Present value of total obligation	3,175	3,050	2,930
Projected service cost	125	120	115

Appendix 5 Remeasurements in other comprehensive income

Remeasurement of the net assets / (defined liability)	Year to	Year to
	31 Mar 2021	31 Mar 2020
	£000s	£000s
Return on Fund assets in excess of interest	233	(169)
Other actuarial gains/(losses) on assets	-	(104)
Change in financial assumptions	(759)	282
Change in demographic assumptions	-	37
Experience gain/(loss) on defined benefit obligation	27	145
Changes in effect of asset ceiling	-	-
Remeasurement of the net assets / (defined liability)	(499)	191

Appendix 6 Projected pension expense for the year to 31 March 2022

	Year to
	31 Mar 2022
	£000s
Projections for the year to 31 March 2022	
Service cost	120
Net interest on the defined liability (asset)	33
Administration expenses	1
Total loss (profit)	154
Employer contributions	49

Note that these figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2021. These projections are based on the assumptions as at 31 March 2021, as described in the main body of this report.

Appendix C

REVENUE CREMATORIUM Description	Full Year 2020-2021		
	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	245,998	230,347	-15,651
Salaries Overtime	9,198	11,972	2,774
Salaries National Insurance	21,000	20,354	-646
Salaries Superannuation	51,860	49,423	-2,437
Salaries Pension Liability	0	20,426	20,426
Covid 19 Basic Pay	3,264	3,264	0
Covid 19 Overtime	8,802	8,802	-0
Superann Additional Allowances	1,261	2,505	1,244
Pension Deficit Lump Sum	22,058	16,151	-5,907
Agency Staff	11,238	12,713	1,475
Covid 19 Agency Staff	0	3,607	3,607
Advertising Appointments	0	2,209	2,209
Occupational Health Services	500	0	-500
Training Expenses Staff	3,000	578	-2,422
Apprenticeship Levy	1,326	990	-336
Car Allowances	200	0	-200
Employee Related Expenditure	379,705	383,339	3,634
Repair/Maintenance Buildings	18,258	12,851	-5,407
Repair/Maintenance Special	25,222	0	-25,222
Grounds Maintenance General	20,440	18,796	-1,644
EPA Testing	1,500	1,187	-313
Repair/Maintenance Fixed Plant Cremators	100,000	55,545	-44,455
Repair/Maintenance Fixed Plant Cremators Special	0	31,307	31,307
Covid 19 Premises Costs	5,324	6,166	842
Electricity	47,500	46,980	-520
Gas	42,000	36,551	-5,449
Rent of Premises	159	159	0
Business Rates	91,290	91,290	-0
Sewage/Water Rates	6,000	6,118	118
Insurance	19,340	19,822	482
Cleaning Materials	4,200	4,157	-43
Legionella	490	525	35
Premises Related Expenditure	381,723	331,454	-50,269
Equipment Acquisitions	67	175	108
Furniture Acquisitions	750	110	-640
Hire Vending Machines	600	103	-497
Light Plant and Tools	4,000	1,850	-2,150
Material Purchases & Bio Boxes	4,000	4,392	392
Rodent Control	450	0	-450
Office Machinery Repair/Maintenance	100	0	-100
Office Machinery Replacement	900	56	-844
Covid 19 Supplies and Services	6,608	8,450	1,842
Uniforms	3,500	2,041	-1,459
Printing	3,500	2,188	-1,312
Stationery	3,500	3,545	45

Advertising Other	2,000	1,092	-908
Hired and Contracted Services	0	999	999
Waste Collection Skips	1,500	1,320	-180
Medical Referee Fees	38,850	50,293	11,443

REVENUE CREMATORIUM Description	Full Year 2020/2021		
	Revised Budget	Actuals	Variance
	£	£	£
Payments to Local Authorities	7,038	6,939	-99
Software Licences	9,000	9,880	880
Mobile Phones	0	406	406
Postages	3,014	2,302	-712
Systems Software	530	260	-270
Telephones	7,200	10,362	3,162
Webcasting	5,000	22,327	17,327
Subscriptions	2,440	1,710	-730
Book of Remembrance Inscriptions	9,028	6,749	-2,279
External Legal Expenses	1,500	0	-1,500
Other Expenses General	500	40	-460
Memorial Plaques	11,965	2,763	-9,202
Organist Fees	3,000	60	-2,940
CAMEO Non Abatement Fees	66,825	69,025	2,200
Supplies & Services Expenditure	197,365	209,436	12,071
Design Services	5,641	8,924	3,283
Waste & Litter Collection	7,349	7,349	-0
Electricians Service	0	2,728	2,728
Central Corporate Overheads	48,392	48,392	0
Support Services	61,382	67,393	6,011
Bad Debt Provision	0	31,886	31,886
Provisions	0	31,886	31,886
Depreciation	126,271	126,271	0
Impairment	0	171,497	171,497
Depreciation and Impairment	126,271	297,768	171,497
Revenue Gross Expenditure	1,146,446	1,321,276	174,830
Book of Remembrance Inscriptions	-23,500	-15,958	7,542
Crematorium Containers	-200	-200	0
Crematorium Memorials	-41,000	-13,424	27,576
Organist	-21,000	0	21,000
Cremation Fees	-1,633,800	-1,925,251	-291,451
Webcasting	-7,500	-28,126	-20,626
Medical Fees	-38,850	-47,786	-8,936
Miscellaneous Income	-4,000	-2,520	1,480
Insurance Receipt	0	-31,307	-31,307
Recharges to Cemeteries	-31,046	-19,045	12,001
Revenue Gross Income	-1,800,896	-2,083,617	-282,721
Net Cost of Service	-654,450	-762,341	-107,891
Below Net Cost of Service			
Interest Income	-3,000	-688	2,312
Pension Liabilities	0	-47,303	-47,303
Interest on Pension Liability	0	25,000	25,000

Crem Pension Asset Liability	0	499,000	499,000
Crem Pension Gains and Losses	0	-499,000	-499,000
Charges for Impairment of non-current assets	0	-171,497	-171,497
Reverse Depreciation	-126,271	-126,271	-0
Transformational Savings	9,431	0	-9,431
Appropriations	46,200	31,844	-14,356
Other Operating Expenditure	0	-33,972	-33,972
Capital Expenditure BNCOS	0	33,972	33,972

REVENUE CREMATORIUM	Full Year 2020/2021		
Description	Revised Budget	Actuals	Variance
	£	£	£
Reversal Gain/Loss on Disposal	0	33,972	33,972
Surplus	-728,090	-1,017,284	-289,194
Excess Surplus to General Reserve	0	289,194	289,194
Net Surplus for Distribution	-728,090	-728,090	0

CAPITAL CREMATORIUM	Full Year 2020/2021		
Description	Budget	Actuals	Variance
	£		£
Mercury Abatement Equipment	627,000	123,834	-503,166
Tractor Expenditure	16,500	18,469	1,969
Tractor Income	0	-2,450	-2,450
Car Park Lighting	8,000	0	-8,000
Roof Repairs Expenditure	56,844	47,663	-9,181
Roof Repairs Income	-31,522	-31,522	-0
Grand Total	676,822	155,994	-520,828

Agenda Item 10

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Lead Officer	Report Author
20 September 2021			
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Dave Clay, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Mansfield DC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
6 December 2021			
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Dave Clay, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year as at 31 October 2021	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2022 to 31 March 2023	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2022/2023 and the proposals for 2023/2024 and 2024/2025	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
21 February 2022			
Operations Update Report	An update on staffing restructure	Sarah Troman, Head of	Dave Clay, Crematorium and

	and current operational issues	Neighbourhoods Mansfield DC	Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report		Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Dates for Next Meetings after May 2022	Dates for September 2022, December 2022, February 2023 and May 2023	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
23 May 2022			
Appointment of the Chairman In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities.	The Chairman for 2022/23 will be a Member from Newark & Sherwood District Council.	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Appointment of the Vice Chairman	The Vice Chairman for 2022/23 will be a Member from Mansfield District Council.	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Dave Clay, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Annual Statement of Accounts 2021/22		Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC

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