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Monday, 13 September 2021

Chairman: Councillor R Jackson
Vice-Chairman: Councillor N Mison

Members of the Committee:

Councillor L Brailsford
Councillor S Carlton
Councillor M Cope
Councillor D Cumberlidge
Councillor P Harris
Councillor Mrs L Hurst
Councillor J Kellas
Councillor B Laughton
Councillor J Lee
Councillor Mrs Y Woodhead

Substitute Members:

Councillor M Brock
Councillor L Goff
Councillor T Smith
Councillor N Mitchell
Councillor Wildgust

MEETING: Leisure & Environment Committee
DATE: Tuesday, 21 September 2021 at 6.00 pm
**VENUE: Civic Suite, Castle House, Great North Road,
Newark, Notts, NG24 1BY**

**You are hereby requested to attend the above Meeting to be held at the time/place
and on the date mentioned above for the purpose of transacting the
business on the Agenda as overleaf.**

If you have any queries please contact Catharine Saxton on catharine.saxton@newark-sherwooddc.gov.uk.

AGENDA

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| | An apology for absence was submitted on behalf of Councillor | |
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Confidential and Exempt Items

None

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Leisure & Environment Committee** held in the Civic Suite, Castle House, Great North Road, Newark, Notts, NG24 1BY on Tuesday, 22 June 2021 at 6.00 pm.

PRESENT: Councillor R Jackson (Chairman)
Councillor N Mison (Vice-Chairman)

Councillor L Brailsford, Councillor S Carlton, Councillor M Cope,
Councillor D Cumberlidge, Councillor B Loughton, Councillor J Lee,
Councillor Mrs Y Woodhead and Councillor M Brock (substitute).

APOLOGIES FOR Councillor P Harris (Committee Member) and Councillor Mrs L Hurst
ABSENCE: (Committee Member)

1 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS AND AS TO THE PARTY WHIP

Councillor S Carlton declared personal pecuniary interests in Agenda Item 9 – Active4Today Update on Governance Arrangements and Item 10 – Active4Today Annual Report 2020/2021, as he was a Director for Active4Today.

Councillor B Loughton declared a personal pecuniary interest in Agenda Item 9 – Active4Today Update on Governance Arrangements, as he was a Trustee on the Southwell Leisure Centre Trust.

2 DECLARATION OF ANY INTENTIONS TO RECORD THE MEETING

Other than the Council recording in accordance with usual practice, there were no declarations of intention to record the meeting.

3 MINUTES OF THE MEETING HELD ON 16 MARCH 2021

AGREED that the Minutes of the meeting held on 16 March 2021, be approved as a correct record and signed by the Chairman.

4 CHAIRMAN'S REPORT

The Chairman provided an update to the Committee on the major developments that had taken place within the Committee's remit since the last meeting held 16 March 2021.

Colleagues had once again supported businesses, communities and residents, to recover as quickly and as safely as possible. Officers within Environmental Health visited outdoor attractions, personal care premises, retail and hospitality venues as they were able to open. On the first Saturday after outdoor hospitality re-opened, more than 50 pubs and restaurants were visited that evening, to ensure compliance with the rules and support businesses with any queries or help they required. This exercise was then repeated on the first weekend when indoor hospitality was able to commence once more. Colleagues also visited premises and played a visible role in town centres during this time, positively reinforcing messages around hands, face and space and reassuring residents returning to town centres with their presence.

The proposed move to Step 4 of the Government roadmap had been delayed to 19 July, but there was now an end in sight at long last.

Members of the Committee had been invited in May to a tour of the new swimming pool at the Dukeries Leisure Centre in Ollerton which was very impressive and was hoped to provide a big boost to the local community when opened in late June 2021, with a formal opening on 3 July. A further Member visit to see the completed development would take place on 1 July and Members of the Committee were again invited to attend. The new pool was arriving just at the right time as Active4Today aimed to recover from the trials and tribulations of the past 15 months. It was hoped that the pool would provide a great boost in the drive to recover lost memberships – and hopefully grow new ones.

In relation to the Council's cleansing and grounds maintenance services, since the last meeting, the business unit had won 11 new contracts with town and parish councils for grounds works. This was in addition to bringing the housing grounds maintenance service back in-house from 1 April. Taken together, this was more good news in terms of trying to bring better consistency to making Newark and Sherwood greener. A report would be submitted to the September Committee, setting out what scope there would be to bring in more work to the Council, particularly from town and parish councils. In a similar vein, since the garden recycling service was brought back in house on 1 April, last year, an additional 3,000 customers had signed up to the service, representing a 24 % increase. Whilst there was more to do, this was a fantastic achievement in a short period of time and achieved against the backdrop of the service being stretched as it was forced to change operating practices as a result of Covid. Committee Members would be aware that the national landscape in relation to recycling may be about to change in a very significant manner. Some of the proposals published as part of the National Waste and Resources Strategy in December 2018, were due to be wrapped up in a new Environment Bill which was due to receive Royal Assent over the Autumn. If enacted in the form they were originally proposed, this could see garden waste being collected free of charge, as well as a common set of recyclables being collected from the kerbside across the country from 2023. This could include glass and food waste.

The ramifications and costs would be significant, an update would therefore be provided for Committee in September, ahead of that Royal Assent date, to appraise of the latest position.

The Chairman paid tribute to the army of volunteers who gave up their time during the Great British Spring Clean week to help make Newark and Sherwood cleaner.

More than 20 litter picks took place in towns and villages across Newark and Sherwood. These picks often took place on non-public land which meant that when they were combined with the Council's efforts on public land, went an awful long way to making sure that we live in a clean and pleasant environment. The Council had also recently been successful in applying for Government money to invest in additional bins across Newark and Sherwood. The £25,000 that was awarded would be spent on bins to go in laybys along major truck roads and would be yet another positive development in helping to ensure that the district remained clean and green and a place we could all be proud of.

(Councillor Mrs D Cumberlidge arrived during the Chairman's report.)

5 MENTAL HEALTH WELLBEING PRESENTATION FROM THE HEALTH IMPROVEMENT OFFICER

The presentation was deferred to the 21 September 2021 Leisure & Environment Committee due to technology problems.

AGREED that the presentation be deferred to the 21 September 2021 meeting of the Leisure & Environment Committee.

6 NOTTINGHAMSHIRE BEST START STRATEGY

The Committee considered the report presented by the Health Improvement Officer, which sought to secure approval to adopt the Nottinghamshire County Council's 'Best Start Strategy' ambitions and to ensure representation at the new Best Start Partnership and work collaboratively with partners to embed the ambitions within the Newark and Sherwood Health and Wellbeing Partnership.

It was reported that the development of the Nottinghamshire 'Best Start Strategy' was now complete and the Best Start Partnership has been created. The strategy included the following 10 ambitions:

1. Prospective parents are well prepared for parenthood.
2. Mothers and babies have positive pregnancy outcomes.
3. Babies and parents/carers have good early relationships.
4. Parents are engaged and participate in home learning from birth.
5. Parents experiencing emotional, mental health and wellbeing challenges are identified early and supported.
6. Children and parents have good health outcomes.
7. Children and parents are supported with early language, speech and communication.
8. Children are ready for nursery and school and demonstrate a good level of overall development.
9. Children have access to high quality early years provision.
10. Parents are in secure employment.

Members welcomed the strategy and commented that the early years in a child's life were very important.

AGREED (unanimously) that:

- (a) the Nottinghamshire County Council's 'Best Start Strategy' ambitions, as detailed in 2.5 of the report and in the minute above, be noted; and
- (b) officer representation at the new Best Start Partnership and work collaboratively with partners to embed the ambitions within the Newark & Sherwood Health and Wellbeing Partnership, be endorsed.

7 LEISURE & ENVIRONMENT COMMITTEE REVENUE AND CAPITAL FINANCIAL OUTTURN REPORT TO 31 MARCH 2021

The Committee considered the report presented by the Director - Customers, which presented to Members the 2020/21 financial outturn position on the Leisure & Environment Committee's revenue and capital budgets, including the General Fund (GF) Revenue; and Capital Programme.

The forecast outturn position for the Leisure & Environment Committee was an unfavourable variance of £0.100m. The reasons for this variance were detailed in Appendix A to the report. The financial outturn position to 31 March 2021 for the Leisure & Environment Committee's capital programme was a favourable variance of £1.343m, of which £1.328m required reprofiling to 2021/22. Details were contained in Appendix B to the report.

AGREED that the report be noted.

8 ACTIVE4TODAY UPDATE ON GOVERNANCE ARRANGEMENTS

The Committee considered the report presented by the Health Improvement & Community Relations Manager which provided an update on the various amendments to the Governance Arrangements between the Council and Active4Today.

AGREED that the report be noted.

9 ACTIVE4TODAY ANNUAL REPORT 2020/2021

The Committee considered the report presented by the Health Improvement & Community Relations Manager which provided an update on the performance of Active4Today (the Company) for the financial year ending 31 March 2021.

An overview of the Company's Final Accounts and Performance Update was contained in Appendix A and the Directors' Report and Financial Statements Report for 2020-21 was attached at Appendix B to the report. Performance overall had been decimated through the period due to lockdown requirements as directed by Government and the limited periods of restricted opening between the dates of 25 July 2020 to 4 November 2020 and 3 December 2020 to 31 December 2020 which offered little opportunity for the Company to make any serious inroads into the recovery process due to the stop start nature of the pandemic and its relationship with its customer membership base. Whilst exceptional efforts were made by the Company to maintain the relationship with its Activo and Xperience members and users generally the operating model of a predominantly monthly direct debit membership base of customers had resulted in a significant downturn in income levels due to suspension of and in some instances cancellations of memberships. This was a direct consequence of the uncertainty of when restrictions would be lifted and business could return to something resembling the pre-covid leisure offer. Despite the covid challenges the Company had done an excellent job in retaining approximately 70% of its membership base, (which was higher than the industry predictions, which ranged between 40% and 60%). However, the 30% loss was higher than initially anticipated, due to issues of confidence within certain groups which were identified as being at

higher risk to return to the centres, such as the 60 plus market, GP referrals and users with disabilities. In addition, the impact of clubs not returning also had a negative effect, due to adult group participation restrictions driven by Government and the Sports National Governing Body's (NGB) guidelines. Pay and play income had also been lower than expected during the periods of opening, in comparison to previous years and this was mainly due to the initial restrictions from NGB's impacting on club block bookings.

Covid impacts reduced memberships from 11,991 compared with the corresponding period in the previous year down to 7,784 (A4T 5,169 and SLC 2,615) at year end. In terms of usage the figures reported were even more dramatic with visits reducing to 262,324 across all sites compared to the previous year's outturn of 1,189,899, a net reduction of 78% in total. However, this position would not have been achieved without the work that the Company did around recovery plans to support members and users through the various re-openings and the need to have in place robust covid-secure safe systems of work to ensure returning customers were safe.

During the period 1 April 2020 to 31 March 2021, the financial statements at Appendix B to the report showed that the Company recorded a net trading deficit of £197,261 for the year, however, this figure reduced to net zero or a neutral position in effect following an equivalent transfer of funds from the Company's reserves as previously reported to Leisure and Environment Committee. Details of the financial outturn were covered in Section 3 of Appendix A to the report, however, in effect the trading position had been affected by a number of factors which included management fee payments made to the Company, savings achieved through reductions in operational expenditure, grant payments received through the furlough scheme, Covid Additional Restrictions Grants (ARG), Business Rates support grants, DCMS and Sport England's National Leisure Recovery Fund (NLRF) grant and re-modelling of the staffing structure and resource allocation to return the break-even outturn.

Due to the transfer of funds from reserves the Company's earmarked usable reserves, as at 31 March 2021 stood at £199,558 down from £396,819 on the balances held at 31 March 2020, a decrease of £197,261 as highlighted in paragraph 3.9 of the report.

A Member sought clarification regarding the number of furloughed staff. It was confirmed that a skeleton team of core officers was retained for maintenance duties within the leisure centres and a staffing re-structure had been undertaken. A written answer providing numbers of staff furloughed during the pandemic and staff that had left the company would be circulated to Members of the Committee.

AGREED that:

- (a) the outturn performance of Active4Today in 2020/21, be noted;
- (b) the ongoing impacts of Covid on the Company's performance be closely monitored and proposals to support the Company through the pandemic be brought to future meetings of the Committee;

- (c) the proposed Key Performance Indicators for Membership and Usage for 2020/21 and targets for 2021/22 (Appendix C) be noted; and
- (d) a written answer providing numbers of staff furloughed during the pandemic and had left the company would be circulated to Members of the Committee.

10 HEALTH & WELLBEING PARTNERSHIP PLAN 2019 - 2022 PROGRESS REPORT

The Committee considered the report presented by the Health Improvement & Community Relations Manager which provided an update on the progress made in relation to the Health & Wellbeing Partnership Plan 2019 – 2022.

A Member asked how people could access the activities detailed in the report and where were the actions for those activities. It was confirmed that the activities contained within the report had been identified locally and were appropriate when the plan was first prepared. Partnership plans containing actions for activities would be circulated to Members of the Committee.

AGREED that:

- (a) progress with the Health and Wellbeing Partnership Plan be noted;
- (b) the proposed review and refresh of the plan be progressed and the newly aligned plan be presented to the Leisure and Environment Committee in early 2022 for adoption; and
- (c) Partnership plans containing actions for activities would be circulated to Members of the Committee.

11 COMMUNITY, SPORTS AND ARTS GRANTS 2020/2021 ANNUAL REPORT

The Committee considered the report presented by the Health Improvement and Community Relations Manager which provided Members with an overview of the Community, Sports and Arts Grants programme for 2020/2021. A summary of the community, sports and arts grant awards made in 2020/2021 was detailed in Appendix A to the report.

A Member requested the criteria for the grants programme be circulated to all Members of the Council.

AGREED that:

- (a) the report be noted;
- (b) the Community, Sports and Arts Grants 2021/2022 Annual Review be reported to the Leisure & Environment Committee in 2022; and
- (c) the criteria for the grants programme be circulated to all Members of the Council.

12 PHYSICAL ACTIVITY AND SPORTS PLAN 2018-2021 - YEAR END UPDATE

The Committee considered the report presented by the Health Improvement and Community Relations Manager which provided an update in relation to the current Physical Activity and Sport Plan 2018-2021, in terms of its review and subsequent refresh based on the recent publication of Sport England's the new national strategy 'Uniting the Movement'.

AGREED that:

- (a) the report be noted; and
- (b) a further report be presented to Leisure & Environment Committee to provide an update on progress with the proposed review and refresh of the Physical Activity and Sport Plan 2018-2021.

13 LEISURE & ENVIRONMENT COMMITTEE FORWARD PLAN (22 JUNE 2021 - 22 MARCH 2022)

The Leisure & Environment Committee Forward Plan was provided for Member information. Members were encouraged to submit any areas of work they wanted to address for the forthcoming year.

AGREED that the Forward Plan be noted.

Meeting closed at 6.55 pm.

Chairman

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

ENVIRO CRIME - STRENGTHENING OUR ENFORCEMENT ACTIVITY

1.0 Purpose of Report

- 1.1 For Members to consider a proposal for increasing the Authority's enforcement capacity through a 1-year pilot arrangement with a private sector company targeting low-level environmental crime.

2.0 Background Information

- 2.1 In late 2018/early 2019, Newark & Sherwood District Council began the process of recruiting its first Community Protection Officers, as part of the work to make the district Cleaner, Safer and Greener.

- 2.2 It was envisaged that the four CPOs would work in partnership with Police colleagues and partners, undertaking investigations into environmental crime, providing visible patrols and reassurance in high footfall areas and be able to issue fixed penalty notices when they observed environmental crimes such as littering or dog fouling taking place.

- 2.3 In the first full year of operating, April 19 to March 20, the CPOs were involved in a range of positive interventions, which included but were not exclusive to:

- Identifying those involved in graffiti, bringing them to justice and disrupting their activities, including the UDC tag which appeared over Newark in particular
- Identifying all items of graffiti across Newark and Sherwood so that the items could be removed in line with the Council's new graffiti policy
- Distributing aqua sacks and supporting communities heavily affected by the floods in November of 2019 and February of 2020, which saw more than 90 properties affected in Lowdham and the evacuation of Tolney Lane
- They supported the Days of Action in Hawtonville, Newark Town Centre and Ollerton and patrol known ASB or enviro crime hotspots, engaging with residents and undertaking interventions where necessary and appropriate to do so
- In addition, they have also issued a total of 69 FPNs for a range of environmental crimes including littering, fly-tipping and dog fouling.

- 2.4 When the Coronavirus pandemic took hold in March 2020, the CPOs were redeployed to a number of roles, including:

- Supporting humanitarian effort through the Hart Team, delivering food parcels and prescription medicines to those most isolated and vulnerable.
- As lockdown eased they were heavily involved in 'marshalling' activities, to aid non-essential retail with opening safely and provide reassurance to those visiting High Streets, undertaking Covid checks at hospitality venues and responding with police colleagues to ASB hotspot areas which emerged, including Girton, Farndon, Balderton and Hoveringham Lakes

- When Newark became an 'outbreak area' over the summer of 2020, they were once again visible within the town reinforcing the messages around social distancing and provided a similar role through the tiered arrangements and into the new restrictions which began in the New Year
- Most recently they were heavily involved in ensuring the recent County Council and OPCC elections were Covid secure, patrolling several polling stations each in the run up to and during the election day
- Perhaps unsurprisingly as a result, whilst the CPOs have continued to enforce environmental crime when they have witnessed it, progress during 2020/21 was a lot more modest with 32 FPNs being issued.

2.5 The role of the CPOs has developed from that very simple enforcement role that was pictured prior to their recruitment. They are, and will remain, involved in enforcement activities but their flexibility does allow them to respond to developing incidents, support colleagues within the authority on wider enforcement activity and to deliver a wide range of community interventions. They have become the 'first responders' for many incidents and complaints.

2.6 Members will be aware that currently there is a district wide provision of litter bins (post mounted and floor mounted) within the district. In addition to that provision there is also a district wide provision of dog waste bins. Traditionally the litter bin provision and all associated costs with their procurement, emptying and maintenance has been the remit of the district council. The decisions around siting of bins are made by the operational arm of the Environmental Services business unit. This is based on a number of criteria ranging from requests, complaints, street cleansing data, EPO observations, front line operative consultation, foot traffic, are type etc, etc. However should a town or parish council request additional bins, those bins are provided at the cost of the requesting council. It must be said at this point that these requests and subsequent payments are rare. The service is confident that the dog bin provision is now at an acceptable level and that they are correctly situated.

2.7 This has been supported by the increased staff resources to undertake litter picking and seen in the formation of Action Day Team. Despite this and the extensive bin provision across the district there is a section of society that will not use litter or dog bins to dispose of their waste. This will be the focus of the proposed trial.

2.8 Newark & Sherwood is not on its own as enforcement resource has been re-directed to overcoming the challenges of the past year or so. Against this backdrop, Rushcliffe Borough Council and Ashfield District Council have engaged a company called Waste Investigations, Support and Enforcement (WISE) on a one-year pilot with the aim of increasing their enforcement capacity and learning from the experience before taking a decision about whether to pursue and mainstream the activity through a formal procurement process.

2.9 Clearly, this is an opportunity that is also available to Newark & Sherwood and WISE have submitted a proposal to the Council on similar terms to those in place in Rushcliffe and Ashfield.

3.0 Proposals

3.1 Under the proposals, the Council would effectively authorise WISE to undertake enforcement activity for a range of environmental crimes, largely under various sections of the Environmental Protection Act 1990. This would cover littering, dog fouling, graffiti, Public Space Protection Orders and fly-tipping.

- 3.2 A team leader and four enforcement officers would rely on intelligence from the Council about known hotspot areas which they would then patrol. This would be a 7 day a week operation, on a shift basis between the hours of 7am to 7pm. This would equate to 9,620 hours per annum or 185 hours per week in environmental enforcement.
- 3.3 WISE forecast that they will be able to issue 74 FPNs a week and achieve a 75% payment rate, equating to 55 FPNs per week. Over 12 months, on the 75% payment rate, this would equate to 2,860 FPNs, yielding £218,400 in revenue.
- 3.4 On a similar concession contract with both Rushcliffe and Ashfield, WISE are proposing a 95%/5% split with the Council, so based on the annual forecasted revenue that would equate to £207,480 to WISE and £10,920 to NSDC.
- 3.5 Under the proposals, NSDC would have 24/7 access to the company's case management system as well as monthly data showing where the officers have spent their time as well as the location of FPNs that are issued. Their pledge is to visit every ward in the district over the course of the month.
- 3.6 In relation to complaints, the arrangement would again be what has been adopted at the two authorities in Nottinghamshire, with complaints at stage 1 being handled by WISE through a portal that would be made available on the NSDC website, with only complaints that can't be resolved coming back to the Council. As for prosecution management, WISE would take responsibility for all prosecution files until payment is received or relevant action is taken in court. Any decision to prosecute would be a Council decision.
- 3.7 Payments can be made in cash at Post Offices and Payzones, online, through an automated and manual telephone payment or through cheque and postal payments.
- 3.8 In practice, WISE predict that 80% of the FPNs would be issued for littering offences, of which 75% would be for cigarette butts. The remaining 20% would be made largely of dog fouling, flytipping and business duty of care.

4.0 The Rushcliffe Experience

- 4.1 Officers have spoken to colleagues at Rushcliffe about the experience to date. WISE commenced the pilot with Rushcliffe in January of this year and to date have issued 1813 FPNs, of which over 80 were for flytipping, 17 for dog fouling, 7 for dumping a bag containing dog faeces, 27 failing to provide waste transfer notices and the vast majority of the remainder for littering.
- 4.2 The view from Rushcliffe is that the pilot is going well and whilst there have been some complaints from residents, the experience of the WISE complaints process has been robust. There has been some negative PR where residents have been fined and complained to the media, but, interestingly, most of the comments that then appear online on social media are sympathetic and supportive of the stance the Council is taking.
- 4.3 At the end of the one year pilot, Rushcliffe plan to formally tender the opportunity, learning from the experiences of the past year.

- 4.4 In Ashfield, 547 FPNs have been issued since April 5, with ten for flytipping, 6 for dog fouling, 5 discarded face masks, and the remainder for littering.

5.0 Equalities Implications

- 5.1 A full Equalities Impact Assessment would have to be undertaken if the proposal was to be implemented. There are age restrictions below which FPNs cannot be issued, whilst WISE have made a point of stating that they would not issue a notice to anyone they considered vulnerable.

6.0 Financial Implications (FIN21-22/2004)

- 6.1 The pilot, which would be underpinned by a SLA, would be considered a concession contract due to the Council not needing to pay the service. The Council would have to agree to a contract procedure exemption to award the one-year pilot to WISE, with the aim being that this would be formally tendered at the end of that period if there was a desire to continue with the enhanced enforcement activity.
- 6.2 The contract will bring extra revenue to the Council. The level of income depends on the FPN's issued, and the payment rate, but the current estimate based on the figures in 3.3 and 3.4 above, is £10,920. There are no additional costs to the Council.

7.0 Digital Implications

- 7.1 A portal to the WISE complaints module would have to be contained on the NSDC website. Similarly, the Council would have to be satisfied with all the arrangements from a GDPR perspective.

8.0 Community Plan – Alignment to Objectives

- 8.1 This proposal would align with the following Community Plan Objectives:
- Continue to maintain the high standard of cleanliness and appearance of the local environment
 - Reduce crime and anti-social behaviour, and increase feelings of safety in our communities
 - Enhance and protect the district's natural environment

9.0 RECOMMENDATION

That Members consider the proposals and recommend to Policy & Finance Committee the implementation of a one year Enviro- Crime Enforcement Pilot Project with WISE.

Reason for Recommendation

To consider enhancing enforcement capacity to enable delivery of the Council's objectives, recognising the challenges that have been brought to this objective with responding to the pandemic

Background Papers

Nil

For further information please contact Alan Batty on Ext 5467

Matthew Finch

Director – Communities & Environment

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

CLIMATE EMERGENCY UPDATE

1.0 Purpose of Report

- 1.1 To provide an update to Members on the progress of the Climate Emergency Strategy and associated Action Plan.

2.0 Background Information

- 2.1 Newark & Sherwood District Council declared a Climate Emergency at the Full Council meeting of 16 July 2019. The declaration did not include a date for net zero for the Council but recognised the UK Government had, the preceding month, agreed a target date of 2050.
- 2.2 The Carbon Trust were appointed to work alongside officers and members to develop a Climate Emergency Strategy and Action Plan. The Climate Emergency Working Group (CEWG) met on several occasions to review the data and findings from The Carbon Trust, as well as to seek out views from partners, businesses and local groups. The CEWG comprised of the Chairman, Vice-Chairman and Opposition Spokespersons of the Policy & Finance, Leisure & Environment, Economic Development, and Homes & Communities Committees. Members of the working group recommended the carbon net neutral target date of 2035 and the emissions reduction target which were recommended to Policy and Finance Committee in September 2020 and approved by Full Council in December of the same year.
- 2.3 The Council's agreed target for reduction is 2,165 tCO₂e (gas and fuel consumption from scope 1, purchased electricity from scope 2, and waste and water from scope 3).
- 2.4 The Greening Newark and Sherwood Action Plan is now being progressed and an annual report will be presented to Policy and Finance Committee in September 2021 (as agreed at Full Council in December 2020). This report will be a project update and a full report on the Council's progress towards its 2035 carbon neutrality target will be provided in 2022 to allow a years' worth of data to be collected. This data will be caveated as the Council's energy usage has been significantly impacted by the Covid-19 pandemic.

3.0 Proposals

Work has been underway to progress a number of the activities relating to this agenda. Please see **Appendix 1** for the full report detailing all progress made towards the climate change agenda.

3.1 Electric Vehicle Charge Points

- 3.1.1 The Council is committed to exploring the expansion of the Electric Vehicle Charge points network in public car parks within the district. In recent months the Car Park on London Road, has been identified as a potential location for a further 4 Electric Vehicle Charge points, as this is Newark town centre's busiest Car Park. Also, 4 Electric Vehicle Charge points at Southwell Town Council's Bramley Centre / Library car park have also been identified. This will bring the Districts total to 15 once all installations are complete, these are expected to be operational to the public in Autumn 2021.

3.2 Electric Vehicle Transition

- 3.2.1 As part of the Greening Newark and Sherwood Action Plan the Council have made the commitment to explore the implementation of electric vehicles within the Council owned fleet of vehicles. It was agreed at Leisure and Environment Committee on 16 March 2021 to adopt a phased approach towards electrification, this will begin with small scale pilots, before considering two possible phases of transition – 2023-2026 for small vans and fleet, subject to an approved business case, and post 2026 for larger vehicles, subject to vehicle type specific business cases submitted to Committee for approval.
- 3.2.2 Approval has been given to replace two vehicles which have reached the end of their useful life, the procurement process has begun and the Council will begin using these in autumn 2021. A project group has been set up to consider the future of Brunel Drive Depot and the sites ability to meet the requirements of the Council going forwards. It is expected that as part of the National Waste and Resources Strategy, Newark and Sherwood District Council will be mandated to collect more waste streams than is currently collected. In order to meet these potential requirements, Brunel Drive Depot may need to store more waste vehicles on site. Also, if the pilot study of the two electric vehicles is successful further electric vehicles will need to be purchased and potentially stored and charged at the location overnight. The project group is currently considering various options to meet the requirements and develop a master plan for the future of the site.

3.3 Data Validation

- 3.3.1 The Council are currently seeking to streamline our carbon footprint calculation to gain further insight and more detailed picture of the Councils carbon footprint. As part of the Greening Newark & Sherwood Action Plan, we are committed to improving the data collection processes currently in place. An internal audit of the Council's current method of energy data collection and how data is validated has taken place. How this is carried out in the future is essential for carbon management and an accurate calculation of the Councils carbon footprint. The process has highlighted the importance of improving data collection and collation for the Council's ongoing response to the climate emergency.
- 3.3.2 There is currently an ongoing project to implement a defined process for energy management and utility data collection, the new process involves the enhancement of current methods and the introduction of new stages involving the development of a spreadsheet considering seasonal variations in energy and water consumption. It is proposed that energy databases will also be utilised to ensure accurate energy billing. This new proposed process is currently under review, this will be approved by relevant Business Managers.

3.4 Solar PV Feasibility

- 3.4.1 The Council have produced a tender document and are in the process of appointing external support in looking at the rollout of photovoltaics on Council buildings. One of the principal sources of the Council's carbon footprint comes from its estate and this work will help the Council to understand the capital costs, payback and carbon reduction impact from generating energy through sustainable sources.

- 3.4.2 Our Leisure Centres in particular, are the principle emitters in the Council's estate given their high energy needs. However, the feasibility will go beyond just the leisure centres and look at a range of buildings, including the Brunel Drive Depot, National Civil War Centre and Palace Theatre, the Newark Beacon and The Buttermarket amongst others. An assessment of the intricacies involved in expanding the current solar PV installation on Castle House will also be carried out by the appointed contractors. This will enable us to make an informed decision on which sites to proceed with and prioritise for solar PV installation on our corporate and leisure buildings.
- 3.4.3 The first phase of the project involves the desktop study and modelling of the selected sites, individual site visits and the development of a detailed study providing clear advice on viable solar PV array options, installation considerations and to produce a package of works and comprehensive installation details including prospective installation costs and a site by site business case. This will enable Newark and Sherwood District Council to make an informed decision regarding which sites to progress with based upon recommendations provided by the appointed consultants who are experts in the field.
- 3.4.4 The consultant will provide indicative estimated installation costs and payback periods to the Council, this will then be brought back to Policy & Finance Committee for approval for funding for the installation of solar PV on a range of our corporate and leisure buildings. Should the Council wish to progress with the installation then procurement support in the development of a specification document based on design elements from the first phase and project management of the successful installer will be provided by the contractor, ensuring the forecasted benefits from phase one are realised.
- 3.4.5 By investing in feasibility studies it enables Newark and Sherwood District Council to create workable and 'shovel ready' projects should funding opportunities become available.

3.5 Shovel Ready Projects

- 3.5.1 In order to be more prepared for national government grant funding applications, the Council have committed to exploring a range of carbon reduction and energy efficiency projects across a range of our corporate and leisure buildings. By obtaining a range of good quality quotes for works the Council will be more equipped for rounds of national Government funding than we are currently. This will also enable forward-thinking with regards to future budget allocations and future proofing the Council in the development of a more sustainable and carbon conscious environment. To achieve this the Asset Management team are currently obtaining quotes for the replacement of the biomass boilers and gas boiler at the Newark Beacon with a low carbon alternative as the current heating system is due for replacement. LED lighting upgrades across all of our corporate and leisure sites are also being considered and costed as part of this.

3.6 Tree Planting

- 3.6.1 As part of the Community Plan and Climate Emergency Strategy the Council have committed to planting 10,000 trees by 2023. During the 2020/2021 planting season 5,997 trees were planted in total, over 2,500 of these trees were given away to residents or parish/community groups. A further 3,355 trees have been planted in five locations in Newark, 8 trees were planted at Chuter Ede School as part of the Christmas tree recycling scheme and Chatham Court as part of the Safer Streets campaign. Newark & Sherwood District Council are

committed to ensuring that the right tree is planted in the right place, in order to achieve this, the Environmental Services team utilise The Woodlands Trust's checklist, this is also helping to develop, plan and inform our Emergency Tree Plan which is currently in the process of being developed. The England Tree Strategy which is due for release will also inform our plan and will set out policy priorities to deliver our ambitious tree planting programme. It will focus on expanding, protecting and improving our woodlands, and how trees and woodlands can connect people to nature, support the economy, combat climate change and recover biodiversity.

3.7 Carbon Footprint

- 3.7.1 The Council are committed to recording our carbon footprint on an annual basis, our carbon footprint will be reported in September 2022 to. Data will be collected on an annual basis from various departments within the Council from May – June. This will then be calculated to determine our annual carbon footprint.

3.8 Climate Emergency Project Meetings

- 3.8.1 A working group of internal members of staff has been set up to encourage the sharing of environmental related actions and activities taking place in various directorates. This meeting currently happens on a quarterly basis. This gives members of staff a forum for sharing good news stories, current workload and carbon reduction and environmentally focused activities, this meeting is also attended by our Communications Team to ensure that the information shared in the project meeting is communicated out through our social media channels.

4.0 Equalities Implications

- 4.1 There are no equalities implications envisaged within the projects discussed in this report.

5.0 Digital Implications

- 5.1 Whilst there has been no digital implications identified there may be associated software requirements once feasibility studies have been completed and have been further explored by Newark & Sherwood District Council. The implications shall be considered as deemed appropriate. Furthermore, the ICT & Digital Services team will work to with the Environmental Policy and Projects Officer to reduce the technology carbon footprint for Newark and Sherwood District Council.

6.0 Financial Implications FIN21-22/5770

- 6.1 Current funding agreed for Climate change is set out below:

Climate Change					
	21-22	22-23	23-24	24-25	Totals
Current Budget within Capital Programme	105,000	75,000	75,000	75,000	330,000
Funded by:					
Capital Receipts	0	0	75,000	75,000	150,000
Borrowing	75,000	75,000	0	0	150,000
Capital Reserves	30,000	0	0	0	30,000
Total Funding	105,000	75,000	75,000	75,000	330,000
Allocated to Specific Projects					
Solar Panels	30,000	0	0	0	30,000
Balance Unallocated	75,000	75,000	75,000	75,000	300,000
Expenditure to date					0

So far only Phase one of the solar feasibility study has been allocated specific funding, a budget of £30,000 has already been allocated to this.

A further report will be provided should the Council decide to progress with Phase 2 of the Solar feasibility study which will involve the development of a site specific installation specification document and the project management of the prospective installation of solar PV on our corporate and leisure buildings.

7.0 **Community Plan – Alignment to Objectives**

- 7.1 These projects align with the Council’s Community Plan objective to “Enhance and protect the district’s natural environment”. There is a specific activity under this objective to reduce the Council's carbon emissions by implementing an environmental strategy and carbon reduction action plan to achieve carbon neutrality. However, the Greening Newark & Sherwood Action Plan can also be considered to touch upon all objectives.

8.0 **RECOMMENDATIONS** that:

- a) Project update to be noted; and
- b) further reports providing additional progress updates on Newark & Sherwood District Council’s carbon reduction journey be provided as required.

Reason for Recommendations

To provide an update to Committee on project progress.

To ensure there is engagement at committee level with the climate emergency progress

Background Papers

26 September 2020 – Policy & Finance Committee

15 December 2020 – Full Council

Appendix

Appendix 1 – Policy & Finance Climate Emergency Update report 23 September 2021

For further information please contact:

Briony Ashton, Environmental Policy and Projects Officer, Ext. 5357

Matthew Finch

Director - Communities & Environment

POLICY & FINANCE COMMITTEE
23 SEPTEMBER 2021

CLIMATE EMERGENCY UPDATE

1.0 Purpose of Report

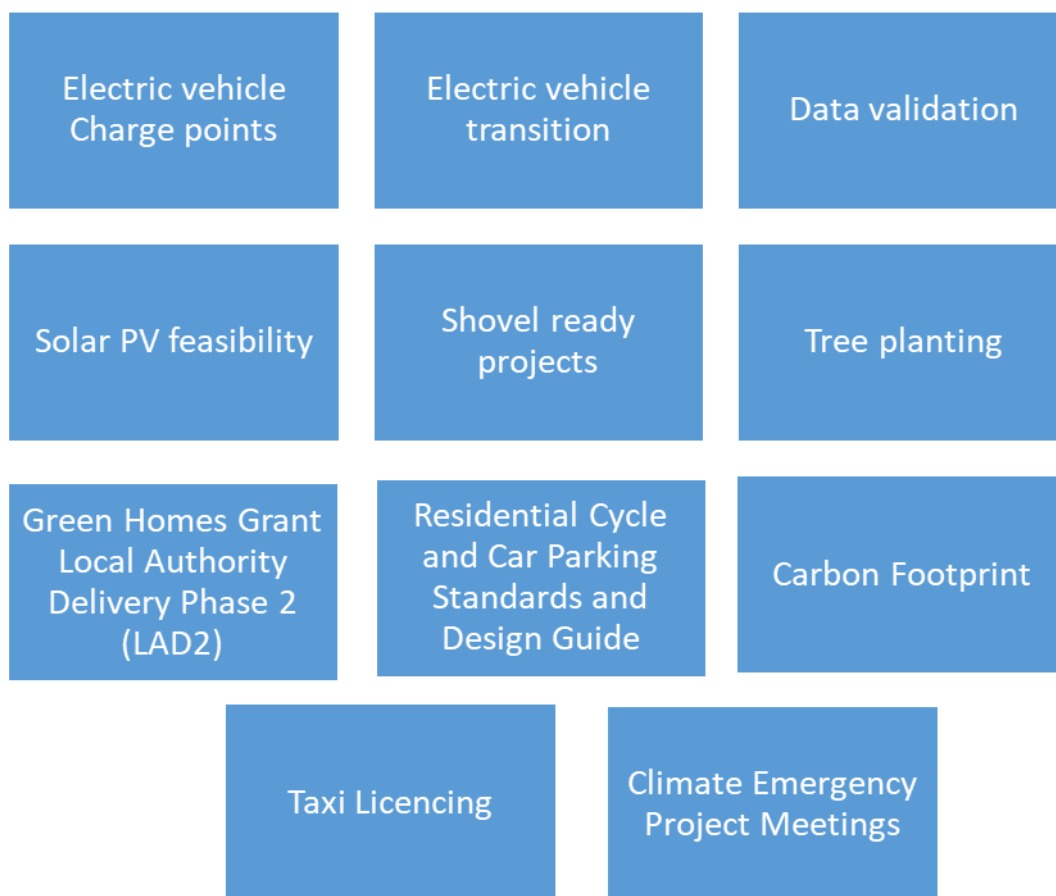
- 1.1 To provide an update to Members on the progress of the Climate Emergency Strategy and associated Action Plan.

2.0 Background Information

- 2.1 Newark and Sherwood District Council declared a Climate Emergency at the Full Council meeting of 16 July 2019. The declaration did not include a date for net zero for the Council but recognised the UK Government had, the preceding month, agreed a target date of 2050.
- 2.2 The Carbon Trust were appointed to work alongside officers and members to develop a Climate Emergency Strategy and Action Plan. The Climate Emergency Working Group (CEWG) met on several occasions to review the data and findings from The Carbon Trust, as well as to seek out views from partners, businesses and local groups. The CEWG comprised of the Chairman, Vice-Chairman and Opposition Spokespersons of the Policy & Finance, Leisure & Environment, Economic Development, and Homes & Communities Committees. Members of the working group recommended the carbon net neutral target date of 2035 and the emissions reduction target which were recommended to Policy and Finance Committee in September 2020 and approved by Full Council in December of the same year.
- 2.3 The Council's agreed target for reduction is 2,165 tCO₂e (gas and fuel consumption from scope 1, purchased electricity from scope 2, and waste and water from scope 3).
- 2.4 The Greening Newark and Sherwood Action Plan is now being progressed and an annual report will be presented to Policy and Finance Committee in September 2021 (as agreed at Full Council in December 2020). This report will be a project update and a full report on the Council's progress towards its 2035 carbon neutrality target will be provided in 2022 to allow a years' worth of data to be collected. This data will be caveated as the Council's energy usage has been significantly impacted by the Covid-19 pandemic.

3.0 Proposals

Work has been underway to progress a number of the activities relating to this agenda. This report will provide updates on the following:



3.1 Electric Vehicle Charge Points

- 3.1.1 The Council is committed to exploring the expansion of the Electric Vehicle Charge points network in public car parks within the district. In recent months the Car Park on London Road, has been identified as a potential location for a further 4 Electric Vehicle Charge points, as this is Newark town centre's busiest Car Park. Also, 4 Electric Vehicle Charge points at Southwell Town Council's Bramley Centre / Library car park have also been identified. This will bring the Districts total to 15 once all installations are complete, these are expected to be operational to the public in Autumn 2021.

3.2 Electric Vehicle Transition

- 3.2.1 As part of the Greening Newark and Sherwood Action Plan the Council have made the commitment to explore the implementation of electric vehicles within the Council owned fleet of vehicles. It was agreed at Leisure and Environment Committee on 16 March 2021 to adopt a phased approach towards electrification, this will begin with small scale pilots, before considering two possible phases of transition – 2023-2026 for small vans and fleet, subject to an approved business case, and post 2026 for larger vehicles, subject to vehicle type specific business cases submitted to Committee for approval.
- 3.2.2 Approval has been given to replace two vehicles which have reached the end of their useful life, the procurement process has begun and the Council will begin using these in autumn 2021. A project group has been set up to consider the future of Brunel Drive Depot and the sites ability to meet the requirements of the Council going forwards. It is expected that as part of the National Waste and Resources Strategy, Newark and Sherwood District Council will be mandated to collect more waste streams than is currently collected. In

order to meet these potential requirements, Brunel Drive Depot may need to store more waste vehicles on site. Also, if the pilot study of the two electric vehicles is successful further electric vehicles will need to be purchased and potentially stored and charged at the location overnight. The project group is currently considering various options to meet the requirements and develop a master plan for the future of the site.

3.3 Data Validation

3.3.1 The Council are currently seeking to streamline our carbon footprint calculation to gain further insight and more detailed picture of the Council's carbon footprint. As part of the Greening Newark and Sherwood Action Plan, we are committed to improving the data collection processes currently in place. An internal audit of the Council's current method of energy data collection and how data is validated has taken place. How this is carried out in the future is essential for carbon management and an accurate calculation of the Council's carbon footprint. The process has highlighted the importance of improving data collection and collation for the Council's ongoing response to the climate emergency.

3.3.2 There is currently an ongoing project to implement a defined process for energy management and utility data collection, the new process involves the enhancement of current methods and the introduction of new stages involving the development of a spreadsheet considering seasonal variations in energy and water consumption. It is proposed that energy databases will also be utilised to ensure accurate energy billing. This new proposed process is currently under review, this will be approved by relevant Business Managers.

3.4 Solar PV Feasibility

3.4.1 The Council have produced a tender document and are in the process of appointing external support in looking at the rollout of photovoltaics on Council buildings. One of the principal sources of the Council's carbon footprint comes from its estate and this work will help the Council to understand the capital costs, payback and carbon reduction impact from generating energy through sustainable sources.

3.4.2 Our Leisure Centres in particular, are the principle emitters in the Council's estate given their high energy needs. However, the feasibility will go beyond just the leisure centres and look at a range of buildings, including the Brunel Drive Depot, National Civil War Centre and Palace Theatre, the Newark Beacon and The Buttermarket amongst others. An assessment of the intricacies involved in expanding the current solar PV installation on Castle House will also be carried out by the appointed contractors. This will enable us to make an informed decision on which sites to proceed with and prioritise for solar PV installation on our corporate and leisure buildings.

3.4.3 The first phase of the project involves the desktop study and modelling of the selected sites, individual site visits and the development of a detailed study providing clear advice on viable solar PV array options, installation considerations and to produce a package of works and comprehensive installation details including prospective installation costs and a site by site business case. This will enable Newark and Sherwood District Council to make an informed decision regarding which sites to progress with based upon recommendations provided by the appointed consultants who are experts in the field.

3.4.4 The consultant will provide indicative estimated installation costs and payback periods to the Council, this will then be brought back to Policy and Finance Committee for approval for funding for the installation of solar PV on a range of our corporate and leisure buildings. Should the Council wish to progress with the installation then procurement support in the development of a specification document based on design elements from the first phase and project management of the successful installer will be provided by the contractor, ensuring the forecasted benefits from phase one are realised.

3.4.5 By investing in feasibility studies it enables Newark and Sherwood District Council to create workable and 'shovel ready' projects should funding opportunities become available.

3.5 Shovel Ready Projects

3.5.1 In order to be more prepared for national government grant funding applications, the Council have committed to exploring a range of carbon reduction and energy efficiency projects across a range of our corporate and leisure buildings. By obtaining a range of good quality quotes for works the Council will be more equipped for rounds of national Government funding than we are currently. This will also enable forward-thinking with regards to future budget allocations and future proofing the Council in the development of a more sustainable and carbon conscious environment. To achieve this the Asset Management team are currently obtaining quotes for the replacement of the biomass boilers and gas boiler at the Newark Beacon with a low carbon alternative as the current heating system is due for replacement. LED lighting upgrades across all of our corporate and leisure sites are also being considered and costed as part of this.

3.6 Tree Planting

3.6.1 As part of the Community Plan and Climate Emergency Strategy the Council have committed to planting 10,000 trees by 2023. During the 2020/2021 planting season 5,997 trees were planted in total, over 2,500 of these trees were given away to residents or parish/community groups. A further 3,355 trees have been planted in five locations in Newark, 8 trees were planted at Chuter Ede School as part of the Christmas tree recycling scheme and Chatham Court as part of the Safer Streets campaign. Newark and Sherwood District Council are committed to ensuring that the right tree is planted in the right place, in order to achieve this, the Environmental Services team utilise The Woodlands Trust's checklist, this is also helping to develop, plan and inform our Emergency Tree Plan which is currently in the process of being developed. The England Tree Strategy which is due for release will also inform our plan and will set out policy priorities to deliver our ambitious tree planting programme. It will focus on expanding, protecting and improving our woodlands, and how trees and woodlands can connect people to nature, support the economy, combat climate change and recover biodiversity.

3.7 Green Homes Grant Local Authority Delivery Phase 2 (LAD2)

3.7.1 A total of £59.95 million grant funding for The Midland Energy HUB has received been received of this the Council have been allocated £724,850 of funding to deliver a project which enables cost saving for householders, carbon reduction, creates green jobs via use of Regional Energy Hubs and ultimately improves the quality of homes by increasing the EPC ratings of the properties.

- 3.7.2 Through the implementation of this project the Council have been able to identify those residents in the district who are most likely in fuel poverty and will benefit most from energy efficiency updates. This also incorporates residents living in the worst quality off-gas grid homes contributing towards the phasing out of carbon intensive fossil fuel heating
- 3.7.3 The Council have developed a partnership with Eon to deliver the LAD 2 programme of works due for completion 31st December 2021 comprising of 53 properties from the private market and 20 properties from the Council's housing stock. The latter will be focused on the installation of solar PV to improve EPC ratings of properties from a Band D to a Band C rating, this project will provide low income households with up to £10,000 of environmentally friendly home improvements. Given the large geographical area of Newark and Sherwood District Council and relatively small number we are doing; we have had to focus on two areas. The two areas chosen have the highest percentages of residents living in fuel poverty and multiple deprivation indicators strongly suggesting that most of the households to be targeted have low incomes and will meet the schemes application requirements.

3.8 Residential Cycle and Car Parking Standards and Design Guide

- 3.8.1 The new Residential Cycle and Car Parking Standards and Design Guide was adopted at Economic Development Committee on 16th June 2021; all residential developments are encouraged to provide secure and undercover cycle parking provision in accordance with the recommended standards below.

Recommended Cycle Parking Standard	
	Cycle Parking
1 bedroom dwellings	Min. 1 space per dwelling
2 & 3 bedroom dwellings	Min. 2 space per dwelling
4 + bedroom dwellings	Min. 3 space per dwelling

- 3.8.2 Provision of cycle parking in Town Centre locations will be encouraged to be in line with the table above. If cycle parking is not to be provided in town centre locations (for example due to site-specific constraints relating to the reuse of historic buildings or change of use proposals), it is recommended that an explanation as to why is included in the supporting Design and Access Statement or other supporting application documents.
- 3.8.3 The use of garages for cycle parking will only be acceptable where it can be demonstrated both cycles and cars can be stored simultaneously. In the case of flats and other multi-occupancy buildings, it is expected that each residential unit to have its own secure cycle storage area to offer maximum security for residents' bicycles and their cycling equipment. It is however recognised that this might not always be possible (for example the reuse of historic buildings or change of use proposals).
- 3.8.4 In relation to Electrical Vehicle Charging Infrastructure, it is recommended that each dwelling with a garage or dedicated parking space within its curtilage shall be provided with an electric vehicle charging point. Where this is not possible to achieve, it is recommended that a dummy charger is installed to enable convenient installation of a charging point on plot at a later date, each installed charge point is required to be in an easily accessible location.

3.8.5 The intention of this guide is to encourage people to cycle more for short distance trips to improve the health and wellbeing of residents, improve air quality, and reduce fuel emissions and release road capacity for those using cars for longer journeys. The District Council will expect new development proposals to demonstrate a high standard of sustainable design that both protects and enhances the natural environment and contributes to and sustains the rich local distinctiveness of the District, whilst meeting our objectives within the Community Plan and Greening Newark and Sherwood Action Plan.

3.9 Carbon Footprint

3.9.1 The Council are committed to recording our carbon footprint on an annual basis, our carbon footprint will be reported in September 2022 to. Data will be collected on an annual basis from various departments within the Council from May – June. This will then be calculated to determine our annual carbon footprint.

3.10 Taxi Licencing

3.10.1 Within the Greening Newark and Sherwood Action Plan, the Council commits to considering a reduction in Taxi Licencing fees for low carbon vehicles. This was due to take place in 2020, however, due to the Covid-19 Pandemic there has been a substantial reduction in members of the public utilising taxi services. The intention is for Public Protection colleagues to take a report to the General Purposes Committee (responsible for taxi licencing) in March 2022 on this issue. Although in its early stages the officers are looking at the policy for the specification of taxi vehicles including hybrid or electric vehicles and specifying emission limits for the taxi fleet. There will also be consideration of offering lower fees for lower emission vehicles.

3.11 Climate Emergency Project Meetings

3.11.1 A working group of internal members of staff has been set up to encourage the sharing of environmental related actions and activities taking place in various directorates. This meeting currently happens on a quarterly basis. This gives members of staff a forum for sharing good news stories, current workload and carbon reduction and environmentally focused activities, this meeting is also attended by our Communications Team to ensure that the information shared in the project meeting is communicated out through our social media channels.

4.0 Equalities Implications

4.1 There are no equalities implications envisaged within the projects discussed in this report.

5.0 Digital Implications

5.1 Whilst there has been no digital implications identified there may be associated software requirements once feasibility studies have been completed and have been further explored by Newark and Sherwood District Council. The implications shall be considered as deemed appropriate. Furthermore, the ICT & Digital Services team will work to with the Environmental Policy and Projects Officer to reduce the technology carbon footprint for Newark and Sherwood District Council.

6.0 **Financial Implications FIN21-22/5770**

6.1 Current funding agreed for Climate change is set out below:

Climate Change					
	21-22	22-23	23-24	24-25	Totals
Current Budget within Capital Programme	105,000	75,000	75,000	75,000	330,000
Funded by:					
Capital Receipts	0	0	75,000	75,000	150,000
Borrowing	75,000	75,000	0	0	150,000
Capital Reserves	30,000	0	0	0	30,000
Total Funding	105,000	75,000	75,000	75,000	330,000
Allocated to Specific Projects					
Solar Panels	30,000	0	0	0	30,000
Balance Unallocated	75,000	75,000	75,000	75,000	300,000
Expenditure to date					0

So far only Phase one of the solar feasibility study has been allocated specific funding, a budget of £30,000 has already been allocated to this.

A further report will be provided should the Council decide to progress with Phase 2 of the Solar feasibility study which will involve the development of a site specific installation specification document and the project management of the prospective installation of solar PV on our corporate and leisure buildings.

7.0 **Community Plan – Alignment to Objectives**

7.1 These projects align with the Council's Community Plan objective to "Enhance and protect the district's natural environment". There is a specific activity under this objective to reduce the Council's carbon emissions by implementing an environmental strategy and carbon reduction action plan to achieve carbon neutrality. However, the Greening Newark and Sherwood Action Plan can also be considered to touch upon all objectives.

8.0 **RECOMMENDATIONS** that:

- a) Project update to be noted;
- b) Further reports providing additional progress updates on Newark and Sherwood District Council's carbon reduction journey will be provided as required;

Reason for Recommendations

To provide an update to Committee on project progress.

To ensure there is engagement at committee level with the climate emergency progress

Background Papers

26 September 2020 – Policy and Finance Committee

15 December 2020 – Full Council

For further information please contact:

Briony Ashton, Environmental Policy and Projects Officer, Ext. 5357

Matthew Finch

Director - Communities & Environment

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

LEISURE & ENVIRONMENT REVENUE AND CAPITAL FORECAST OUTTURN REPORT TO 31 MARCH 2022 AS AT 31 JULY 2021

1.0 Purpose of Report

1.1 This report compares the Revised Budgets for the period ending 31 March 2022 with the Projected Outturn forecast for the period, based on meetings with Financial Services staff and the appropriate Business Manager. These are based on four months' performance information on the Council's revenue and capital budgets, including:-

- General Fund (GF) Revenue
- Capital Programme

1.2 It was requested by Members at the Policy & Finance Committee during February 2020 that reports were presented to individual Committees, for noting, for them to understand the financial position of their Committee.

2.0 Background Information

2.1 Attached is the Policy & Finance report to be tabled at Committee on 23 September which details the forecast financial position to 31 March 2022 of the Council as at 31 July 2021.

2.2 The current position for the Council is a favourable variance of £0.148m. This is prior to any return funding from the Nottinghamshire Business Rates Pool, for which S151 Officers across the County are working to review the position.

2.3 The forecast outturn position for the Leisure & Environment Committee is a favourable variance of £0.182m. The main reasons for this variance are in **Appendix 1** of the attached Policy & Finance Committee report.

2.4 It should be noted that the projected outturn variances are still somewhat indicative, and that these will become more accurate in subsequent months, as officers continue to refine budgets and forecasts in light of the latest information available.

3.0 Financial Implications (FIN21-22/1582)

3.1 The financial implications are all contained within the report to Policy & Finance Committee on 23 September which is attached to this report.

4.0 RECOMMENDATION

That the contents of the report be noted.

Reason for Recommendation

To inform Members of the proposed forecast outturn position for Leisure & Environment Committee as at 31 July 2021.

Background Papers

Nil

For further information please contact Nick Wilson, Business Manager – Financial Services on Ext. 5317

Sanjiv Kohli
Deputy Chief Executive, Director - Resources and Section 151 Officer

POLICY & FINANCE COMMITTEE
23 SEPTEMBER 2021**GENERAL FUND, HOUSING REVENUE ACCOUNT (HRA) AND CAPITAL PROJECTED OUTTURN**
REPORT TO 31 MARCH 2022 AS AT 31 JULY 2021**1.0 Purpose of Report**

1.1 This report compares the Revised Budgets for the period ending 31 March 2022 with the Projected Outturn forecast for the period, based on meetings with Financial Services staff and the appropriate Business Manager. These are based on four months' performance information on the Council's revenue and capital budgets, including:-

- General Fund (GF) Revenue
- Housing Revenue Account (HRA)
- Capital Programme

2.0 Background Information

2.1 The Council's Constitution states that the Section 151 Officer shall present to the Policy & Finance Committee, at least twice in each financial year, budgetary control statements showing performance against the approved estimates of revenue expenditure and income. The appropriate Chief Officer will report on any major variances from planned budget performance.

2.2 Where it appears that the amount included under any head of the approved budget is likely to be exceeded or the budgeted amount of income under any head is unlikely to be reached then Business Managers are required to find savings elsewhere in their budget. In circumstances where savings cannot be identified it will be necessary to consult with the Section 151 Officer and ultimately take a report to the Policy & Finance Committee.

3.0 Proposals**Overview of General Fund Revenue Projected Outturn for 2021/22**

3.1 The accounts show a projected favourable variance against the revised budget of £0.163m on Service budgets, with an overall favourable variance of £0.148m as shown in the table below. This is based on meetings which took place with Business Managers by mid-August, therefore does not account for subsequent changes in expenditure/income.

	Original Budget £'m	Revised Budget £'m	Projected Outturn £'m	Variance £'m
Economic Development	1.880	2.160	1.891	(0.269)
Homes & Communities	2.023	2.165	2.001	(0.164)
Leisure & Environment	5.329	5.238	5.056	(0.182)
Policy & Finance	5.607	5.705	6.157	0.452
Net Cost of Services	14.839	15.268	15.105	(0.163)
Other Operating Expenditure	4.072	4.072	4.062	(0.010)

Finance & Investment Income/Expenditure	(0.375)	(0.375)	(0.305)	0.070
Taxation & Non-Specific Grant Income	(20.801)	(20.801)	(20.846)	(0.045)
Net Cost of Council Expenditure	(2.265)	(1.836)	(1.984)	(0.148)
Transfer to/(from) Usable Reserves	1.646	1.217	1.365	0.148
Transfer to/(from) Unusable Reserves	0.619	0.619	0.619	0.000
Transfer to/(from) General Reserves	0.000	0.000	0.000	0.000

- 3.2 As can be seen from the table above there are variances projected in service areas and other budgets. Looking at the underlying trends, the detailed variances by Committee can be further summarised and these are shown at **Appendix A**.
- 3.3 Service Budgets managed by Business Managers is currently predicting a favourable variance of £0.163m and represents 1.1% of the total service budgets. This favourable variance of £0.163m includes an unfavourable variance of £0.006m on employee spend Council-wide. Excluding employee spend, therefore, non-employee spend and income have favourable variances totalling £0.169m.
- 3.4 The unfavourable variance of £0.006m on employee spend includes a budgeted saving of £0.541m for vacancies council-wide during the year which represents 3.5% of the overall salary budget. As it is not known which services will have vacant posts during the year, the whole of the £0.541m is currently budgeted for within the Policy and Finance committee's budget and shows as an unfavourable variance. Conversely, all of the savings from vacant posts show as favourable variances against their respective Committees. Further details can be found in **Appendix A**.
- 3.5 Non-Service expenditure is expected to have an unfavourable variance of £0.015m against the revised budget of £17.104m. The £0.070m unfavourable variance against Finance & Investment Income/Expenditure primarily relates to a reduction in forecast investment interest income. This is largely offset by a £0.045m favourable variance against Taxation & Non-Specific Grant Income from COVID-related Income Support Scheme grant for the period between April 2021 and June 2021.
- 3.6 The Nottinghamshire Business Rates Pool may also return some funding to the council for 2021/22, though it cannot currently be quantified how much this may be, as it is based on the non-domestic rates (NDR, or 'business rates') income received by all authorities within the pool. Officers across Nottinghamshire are working to review the position, albeit this will be difficult to predict as the landscape for businesses is currently so volatile. Nottinghamshire S151 officers keep this under review during the year to assess the latest information collated across the County. This will then be fed into future forecast outturn reports.
- 3.7 It should be noted that the projected outturn variances are still somewhat indicative, and that these will become more accurate in subsequent months, as officers continue to refine budgets and forecasts in light of the latest information available.
- 3.8 There has been a net transfer of £0.429m from reserves in 2021/22 until the end of July 2021. Four of these transfers from reserves were each more than £0.050m in value. These total £0.417m:

Policy & Finance Committee approval	Transfer from reserves relates to	Amount (£)	Committee which received transfer
26/11/20	Feasibility work on relocation of Cattle Market and Lorry Park and options for redevelopment of the site	200,000	Economic Development
01/04/21	Newark Towns Fund specialist consultancy support regarding business cases for Town Investment Plan (TIP) priority projects	77,000	Economic Development
24/06/21	Castle Gatehouse condition survey, design reviews and funding application	80,000	Economic Development
24/06/21	Legal support for regeneration projects (such as Newark Towns Fund)	60,000	Policy & Finance
		417,000	

3.9 The other transfers (to) and from reserves, each less than £0.050m in value, total £0.012m:

Economic Development	Homes & Communities	Leisure & Environment	Policy & Finance	Total: Services
(29,838)	155,998	(91,137)	(22,927)	12,097

3.10 Each year, the government announces which reliefs that business rate payers will be eligible for, and how much grant it will compensate councils with for income councils can no longer directly receive from businesses (because of the aforementioned business rate reliefs). Prior to 2020/21, the council has typically received around £2m annually in compensation grant. In 2020/21, because of the Expanded Retail Discount, the council received more than £18m in compensation grant. In 2021/22, because of the Expanded Retail Discount, the council will receive more than budgeted for in compensation grant. Though the grant relates to the Collection Fund, accounting regulations require it to be paid into the General Fund. There will therefore be a large deficit in the council's Collection Fund at year-end, and, conversely, a large surplus in its General Fund which will need to be transferred to reserves to pay for the Collection Fund deficit. MHCLG have developed guidance for local authorities on the appropriate accounting arrangements.

Overview of Projected Housing Revenue Account (HRA) Outturn for 2021/22

3.11 With reference to the 'Variance' column in the table below, the HRA accounts show a projected favourable variance against the revised budget of £0.698m as follows:

	Original Budget £'m	Revised Budget £'m	Projected Outturn £'m	Variance £'m
Expenditure	17.239	17.357	16.824	(0.533)
Income	(25.058)	(25.048)	(25.213)	(0.165)
Net Cost of HRA Services	(7.819)	(7.691)	(8.389)	(0.698)
Other Operating Expenditure	0.033	0.033	(0.047)	(0.080)
Finance & Investment Income/Expenditure	3.770	3.770	3.770	0.000
Taxation & Non Specific Grant Income	0.000	0.000	0.000	0.000

(Surplus)/Deficit on HRA Services	(4.016)	(3.888)	(4.666)	(0.778)
Movements in Reserves				
Transfer to/(from) Usable Reserves	1.593	1.544	1.544	0.000
Transfer to/(from) Unusable Reserves	(6.837)	(6.837)	(6.755)	0.082
Transfer to Major Repairs Reserve	9.261	9.181	9.877	0.696
Total	0.000	0.000	0.000	0.000

- 3.12 Since February 2020, officers have been working with budget holders in the Housing, Health and Wellbeing directorate to assess the resources required to manage the council's social housing stock.
- 3.13 A report by Savills in 2018/19 identified the potential for the council to realise £0.950m in savings from reintegrating social housing management services back in-house. Officers have currently identified £1.053m in savings through the deletion of vacant posts and surplus resources within services. £0.363m of this has been reinvested, largely in new posts such as the Director of Housing, Health and Wellbeing's post and the Business Manager posts to be appointed to.
- 3.14 An annual £0.690m is therefore available from savings generated by the reintegration that can be reinvested into the council's social housing management services. As part of the *2021/22 HRA Budget and Rent Setting* report approved by Full Council in February 2021, it was agreed that £0.590m of the £0.690m would be a revenue contribution to capital spend, and that the remaining £0.100m would be available to spend on revenue initiatives. It is currently forecast that this remaining £0.100m for revenue initiatives will be spent this year.
- 3.15 Due to the current pandemic, the plans identified within the report tabled at the Policy & Finance Committee during April 2020 have not yet been realised and hence the £0.690m above remains unallocated in future years. Proposals to reinvest the efficiencies will be put forward to the Homes and Communities Committee for consideration and approval. These proposals will be a mixture between reoccurring investment and one-off initiatives. Once agreed these will be built into the base HRA financial Business Plan.
- 3.16 The projected outturn for the year is a net transfer to reserves of £0.778m. The prudent level of reserve set on the HRA working balance is still £2m which would remain constant.
- 3.17 The main reasons for the projected favourable outturn variance of £0.778m are:

Services: a significant number of posts temporarily vacant	(0.399)
Anticipated additional rental income	(0.248)
Other Operating Expenditure: additional capital-related income	(0.080)
Other variances	(0.051)
Total	(0.778)

Overview of Projected Capital Outturn 2021/22

- 3.18 The table below summarises the position for the Capital Programme to the end of July 2021 and is split between General Fund and Housing Revenue Account.

	Revised Approved Budget £'m	Revised budget updated for Approval £'m	Actual Spend to July 2021 £'m	Forecast Outturn £'m
General Fund	37.555	26.884	2.841	26.885
Housing Revenue Account	30.738	27.880	2.989	27.880
Total	68.294	54.765	5.831	54.765

- 3.19 Actual spend to date has been significantly lower than previous years as a proportion of the budget, mainly due to COVID-19 and the subsequent supply issues. However, much of the spend has started to catch up. As per below a large amount of budget is being profiled to next financial year, though this isn't only due to delays caused by COVID.
- 3.20 As projects are developed and spending commitments are made, budget requirements can change. It is a requirement that Policy & Finance Committee approve all variations to the Capital Programme. Following the meeting of 24 June 2021, the total approved budget was £68.294m including slippage from 2020/21. The additions and amendments that now require approval are detailed in **Appendix B** and summarised as follows:

Additions/Reductions	£3.696m
Reprofiles	£(17.226)m
Total	£(13.530)m

- 3.21 If these variations are approved, then the revised budget will be reduced to £13.530m. A more detailed breakdown at scheme level, including some comments on projects progress, can be found at **Appendices C** (General Fund) and **D** (Housing Revenue Account).

Capital Programme Resources

- 3.22 The Capital resources available to the Council are not static. Capital receipts are generated throughout the year, additional grants and contributions are paid to the Council, and borrowing may be increased to fund some projects.
- 3.23 In summary, the revised budget of £54.765m will be financed as follows, with every attempt to minimise the impact on the Council's revenue budget:

	General Fund £'m	Housing Revenue Account £'m	Total £'m
Borrowing	7.548	9.184	16.732
External Grants & Contributions	7.833	0.648	8.480
Capital Receipts	0.590	2.476	3.066
Community Infrastructure Levy	4.260	0.000	4.260
Revenue Contributions	6.653	15.573	22.227
Total	26.884	27.880	54.765

Capital Receipts

- 3.24 The Council has been successful in securing a number of capital receipts for both general fund and HRA in previous years, and continues to do so. The current level of capital receipts is detailed in the table below:

	General Fund £'m	HRA Receipts £'m	HRA 1-4-1 Receipts £'m	Total £'m
Balance at 1st April 2020	0.549	2.783	0.708	4.041
Received up to end of July 2021	0.103	0.155	0.492	0.751
Estimated receipts for remainder of the financial year	0.000	0.114	0.363	0.478
Approved for financing	0.590	2.476	0.000	3.066
Available Capital receipts balance at 31 March 2022	0.063	0.577	1.564	2.203
Estimated Receipts 2022/23 - 2024/25	3.143	1.130	2.372	6.645
Approved for Financing 2022/23 -2024/25	3.077	1.984	2.044	7.105
Estimated Uncommitted Balance	0.129	(0.277)	1.891	1.743

- 3.25 The RTB receipts for Replacement Homes (known as 1-4-1 Receipts) are retained through a RTB agreement. Under the terms of that agreement, the RTB receipts have to be spent on new supply of affordable housing within three years of arising, or have to be returned to the government with penalty interest payable. In light of the impact of COVID-19 on the construction industry, MHCLG has temporarily extended the deadline by which certain RTB receipts must be spent by. The original deadline to spend these receipts by 30 June 2020 has twice been extended: first to 31 December 2020, and now to 31 March 2021.

4.0 Financial Implications (FIN21-22/8003)

- 4.1 All of the financial implications are set out in the body of the report.
- 4.2 As per paragraph 3.11 the HRA is currently predicting an additional transfer of £0.696m to the Major Repairs Reserve.
- 4.3 With regard to the General Fund revenue outturn, the favourable variance of £0.148m represents a variance of just over 1% of the overall General Fund budget.
- 4.4 With regard to capital, any savings on projects will be assessed and used to meet additional demands, or to fund the Council's Capital Programme in future years.

5.0 RECOMMENDATIONS that:

- (a) the General Fund projected favourable outturn variance of £0.148m be noted;
- (b) the Housing Revenue Account projected favourable outturn variance of £0.778m be noted;
- (c) the variations to the Capital Programme at Appendix C be approved; and

(d) the Capital Programme revised budget and financing of £54.765m be approved.

Reason for Recommendations

To update Members with the forecast outturn position for the 2021/22 financial year.

Background Papers

General Fund Monitoring Reports to 31 July 2021

Capital Financing Monitoring Reports to 31 July 2021

For further information please contact: Nick Wilson, Business Manager - Financial Services on Ext. 5317; Mohammed Sarodia, Assistant Business Manager - Financial Services on Ext. 5537; or Mike Marriott, Accountant on Ext. 5327

Sanjiv Kohli

Deputy Chief Executive, Director - Resources and Section 151 Officer

General Fund (GF) Revenue Outturn Variance Analysis by Committee as at 31 July 2021

Favourable variances are bracketed and in red - £(0.123)m. Unfavourable variances are in black - £0.123m.

Economic Development - £(0.269)m	£'m
Heritage & Culture: vacant posts and furlough income not budgeted for	(0.060)
Land Charges: increased income, partly offset by increased payment to Nottinghamshire County Council	(0.010)
Sherwood Youth Hostel: reduced income because of centre closure	0.011
Growth/Technical Support: vacant post	(0.014)
Development Management: vacant posts	(0.025)
Newark Beacon: reduced catering, hire charges and service charges income, partly offset by increased workshop rents	0.030
Clipstone Holding Centre: reduced workshop rents income	0.019
Development Costs: increased spend, more than offset by increased recharge of spend to third parties	(0.010)
Economic Growth: vacant post	(0.021)
Former M&S Building: NDR rebate received related to building	(0.083)
Surface Car Parks Newark: increased income from higher than expected number of customers using cashless system	(0.093)
Newark Lorry Park: increased income, partly offset by increased cleaning and security costs	(0.049)
Other small variances	0.036
Total	(0.269)

Homes & Communities - £(0.164)m	£'m
Private Sector Speech Call: reduced costs, and increased income due to an increase in customer demand	(0.089)
Housing Options: vacant posts	(0.039)
Strategic Housing: vacant posts	(0.025)
Customer Services: vacant posts	(0.022)
Commissioning Contributions: reduced expenditure on certain community-based organisations	(0.031)
Other small variances	0.042
Total	(0.164)

Leisure & Environment - £(0.182)m	£'m
Waste & Recycling: greater than expected increase in number of garden waste collection customers; reduced income from waste disposal, partly offset by reduced payment to Nottinghamshire County Council; and reduced income from trade refuse	(0.021)
Vicar Water Park: vacant posts	(0.010)
Environmental Service Management: vacant post now recruited to	(0.017)
Dog Control: savings from bringing warden contract back in-house at end of May 2021	(0.031)
Environmental Health: vacant posts and income from a secondment, partly offset by reduced income such as from licence and registration fees	(0.051)
Health & Community Relations: vacant post	(0.020)
Other small variances	(0.032)
Total	(0.182)

Policy & Finance - £0.452m	£'m
Bank Charges: increased usage, such as of credit cards	0.013
Legal Section: vacant posts	(0.047)
Central Telephones: increased use due to increase in number of employees	0.010
Corporate Asset Development: reduced income from less than budgeted recharge of employee costs to capital and Housing Revenue Account (HRA), partly offset by vacant post	0.044
Administration Services: vacant posts	(0.044)
Council Tax: vacant post, plus reduced court fees for summons	(0.043)
Rent Allowances/Rent Rebates: forecast based on year-to-date actuals	0.051
Housing Benefit Administration: vacant post and additional unbudgeted grant income	(0.050)
Castle House: reduced income, largely from partners for cost of desk hire, partly offset by reduced spend on repairs and maintenance	0.022
Beaumont Cross: additional rental income	(0.018)
Corporate Property: vacant posts, largely offset by reduced administration fee income as part of rent share agreement	(0.010)
£540,530 saving budgeted for in-year vacancies council-wide (3.5% of total salaries plus oncosts budget)	0.541
Other Financial Transactions: a COVID-related business grant which was repaid to the council	(0.010)
Test & Trace Support Admin: central government grant received in excess of forecasted spend	(0.039)
Corporate Management: unforeseen costs, such as additional audit fees to comply with national government mandate	0.017
Other small variances	0.015
Total	0.452

General Fund Additions

Project	Capital Description	Additions / (Reductions) 2021/22 £m	Comments
TA3286	Information Technology Investment	0.053	Additional budget required to support capital programme
TC3149	Onstreet Residential Chargepoint Scheme	0.013	Urgency Item March 2021. Additional budget required to complete works
TC3150	RHH Stamp Duty on Finance Lease	0.071	Additional budget required, approved at P&F 1st April 2021
TC3151	Lorry Park access turnstile	0.032	Urgency Item, funding required for Turnstill at the Lorry Park to enable easy access and reduce revenue costs
TA1221	SLC Fire Safety Remedial Works	0.077	Additional budget required to support the SLC Fire safety remedial works
TB6164	S106 Community Facilities and CPS to Edwinstowe PC	0.043	S106 monies redistributed
TB6165	S106 Community Facilities to SOT	0.240	S106 monies redistributed as agreed at P&F 24th June 2021
TF3228	Homeless Hostel	0.350	Additional budget required to complete project, approved at P&F 24 June 2021
TF6810	PV Units - EON	0.568	Addition relating to Green homes grant local authority delivery, agreed at P&F 24th June 21
TA3057	Palace Theatre Lighting	0.042	Urgent item for the installation of Palace Lighting
TB2253	Vehicles & Plant (NSDC)	0.034	Monies for the replacement of 2 additional vehicles as agreed at P&F 1st April 2021
TB3142	Binrastructure Wrap Grant	0.020	Grant for works accepted and signed. Now added to the capital programme. Approved by P&F 1st April 2021
TB3143	Vicar Water Embankment Works	0.060	Embankment repair works to be funded from capital reserves as approved at P&F 24th June 21
TT1004	Towns Fund - YMCA Community & Activity Village	2.000	Additional budget funded from Towns Fund as approved at P&F 24th June 21

Total General Fund Additions/Reductions **3.604**

HRA Additions/Reductions

Project	Capital Description	Additions / (Reductions) 2021/22 £m	Comments
S93622	PV Invertors	0.092	Addition relating to Green homes grant local authority delivery, agreed at P&F 24th June 21

Total HRA Additions/Reductions **0.092**

Total Additional/Reductions **3.696**

General Fund - Reprofiting

Project	Capital Description	Additions / (Reductions) 2021/22 £m	Comments
TA3286	Information Technology Investment	0.145	Reprofiting of budget. Excellerated spend of £145k, brought back from 2022/23 budget
TC3135	Works to Buttermarket	(0.006)	Budget Moved into 2020/21 to match spend requirements
TC3148	RHH Units Fit Out	(0.075)	Budget Moved into 2020/21 to match spend requirements
TA3097	Yorke Drive Regeneration and Community Facility	(3.248)	Budget moved to be moved to 22/23. Currently at planning stage
TB3154	Castle Gatehouse Project	(0.981)	Budget moved to be moved to 22/23. Currently at planning stage
TG1003	Housing Regeneration Loan Facility	(10.110)	Budget moved to be moved to 22/23. Currently at planning stage

Total General Fund Re profiting **(14.275)**

HRA - Reprofiting

Project	Capital Description	Additions / (Reductions) 2021/22 £m	Comments
S91100	ROOF REPLACEMENTS	(0.400)	Moved to S91115 and S91116
S91115	Roof Replacement Works	0.200	Funded from S91100
S91116	Flat Roof Replacement Wrk	0.200	Funded from S91100
S91200	KITCHEN & BATHROOM CONVERSIONS	(1.500)	Moved to S91218
S91218	Kit & Bathrooms	1.500	Funded from S91200
S91300	EXTERNAL FABRIC	(0.300)	Moved to S91336
S91336	External Fabric Works	0.300	Funded from S91300
S91400	DOORS & WINDOWS	(0.170)	Moved to S91412
S91412	Doors & Windows Works	0.170	Funded from S91400
S93100	ELECTRICAL	(0.600)	Moved to S93115
S93115	Rewires	0.600	Funded from S93100
S93500	HEATING	(0.550)	Moved to S93510
S93510	Heating/Boilers	0.550	Funded from S93500
S93600	ENERGY EFFICIENCY	(0.150)	Moved to S93622
S93622	PV Invertors	0.150	Funded from S93600
S95100	GARAGE FORECOURTS	(0.075)	Moved to S95115
S95115	Resurfacing Works	0.075	Funded from S95100
S95200	ENVIRONMENTAL WORKS	0.116	Moved to S95203
S95203	Car Parking Schemes	(0.116)	Funded from S95200
S97100	ASBESTOS	(0.050)	Moved to S97115 and S97116
S97115	Asbestos Surveys	0.030	Funded from S97100
S97116	Asbestos Removal	0.020	Funded from S97100
S97200	FIRE SAFETY	(0.087)	Moved to S97221
S97221	Fire Risk Assessments	0.087	Funded from S97200
S97400	DISABLED ADAPTATIONS	(0.500)	Moved to S97416, S97417 and S97418
S97416	Major Adaptations	0.430	Funded from S97400
S97417	Minor Adaptations	0.030	Funded from S97400
S97418	Adaptation Stair Lift/Ho	0.040	Funded from S97400
SA1062	Phase 3 - Cluster 2 Various	0.100	Funded from SA1064
SA1063	Phase 3 - Cluster 3	0.020	Funded from SA1064
SA1064	Phase 3 - Cluster 4	(0.120)	Moved to SA1062 and SA1063
SA1070	Phase 4	(0.430)	Moved to SA1071
SA1071	Phase 4 Cluster 1	0.430	Funded from SA1070
SA1033	Estate Regeneration	(2.951)	Currently working on design and planning applications. Monies of £2,951k will need to be reprofiled to 22/23

Total HRA Re profiling **(2.951)**

Total Re profiling **(17.226)**

Total Variations **(13.530)**

Project	Capital Description	Project Manager	Original budget 21/22 including slippage	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
PROPERTY INVESTMENT PROGRAMME										
S91100	ROOF REPLACEMENTS	D Bamford	400,000	0	0	0	0	0	0	Monies transferred to S91115 and S91116
S91115	Roof Replacement Works	D Bamford	64,710	264,710	(51,937)	138,122	178,525	264,710	0	19.08.21 Ongoing - Anticipate spend to budget
S91116	Flat Roof Replacement Wrk	D Bamford	0	200,000	(6)	176,167	23,839	200,000	0	19.08.21 Ongoing - Anticipate spend to budget
S711	ROOF REPLACEMENTS		464,710	464,710	(51,943)	314,289	202,364	464,710	0	
S91200	KITCHEN & BATHROOM CONVERSIONS	A Tutty	1,500,000	0	0	0	0	0	0	
S91218	Kit & Bathrooms	A Tutty	715,330	2,215,330	43,932	1,228,076	943,323	2,215,330	0	13.07.21 Ongoing, programme slowed down due to isolation
S712	KITCHEN & BATHROOM CONVERSIONS		2,215,330	2,215,330	43,932	1,228,076	943,323	2,215,330	0	
S91300	EXTERNAL FABRIC	G Bruce	300,000	0	0	0	0	0	0	
S91336	External Fabric Works	G Bruce	0	300,000	35,282	200,000	64,719	300,000	0	19.08.21 Ongoing - Anticipate spend to budget
S713	EXTERNAL FABRIC		300,000	300,000	35,282	200,000	64,719	300,000	0	
S91400	DOORS & WINDOWS	D Bamford	170,000	0	0	0	0	0	0	
S91412	Doors & Windows Works	D Bamford	94,000	264,000	22,608	224,237	17,155	264,000	0	13.07.21 102 jobs provided to contractor 17 completed to date.
S714	DOORS & WINDOWS		264,000	264,000	22,608	224,237	17,155	264,000	0	
S91500	OTHER STRUCTURAL	G Bruce	50,000	50,000	26,337	10,957	12,706	50,000	0	19.08.21 Ongoing - Anticipate spend to budget
S91511	Walls Re-Rendering	G Bruce	50,000	50,000	0	0	50,000	50,000	0	19.08.21 Ongoing - Anticipate spend to budget
S91534	Gutter Repairs	A Hayward	0	0	0	0	0	0	0	
S715	OTHER STRUCTURAL		100,000	100,000	26,337	10,957	62,706	100,000	0	
S93100	ELECTRICAL	A Tutty	600,000	0	0	0	0	0	0	
S93115	Rewires	A Tutty	300,000	900,000	44,661	585,443	269,897	900,000	0	13.07.21 Extention until end of Nov. re tendering the main contract at the moment, new contractor should be on site Sept/Oct 21.
S731	ELECTRICAL		900,000	900,000	44,661	585,443	269,897	900,000	0	
S93200	SMOKE ALARMS		0	0	0	0	0	0	0	
S732	SMOKE ALARMS		0	0	0	0	0	0	0	
S93300	PASSENGER LIFTS		0	0	0	0	0	0	0	
S733	PASSENGER LIFTS		0	0	0	0	0	0	0	
S93500	HEATING	D Bamford	550,000	0	0	0	0	0	0	
S93510	Heating/Boilers	D Bamford	138,000	688,000	99,386	567,318	21,296	688,000	0	13.07.21 75 in progress, 42 completed. A further 100 addresses to be planned in.
S735	HEATING		688,000	688,000	99,386	567,318	21,296	688,000	0	

Project	Capital Description	Project Manager	Original budget 21/22 including slippage	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
S93600	ENERGY EFFICIENCY	D Bamford	150,000	0	0	0	0	0	0	
S93622	PV Invertors	C Wagstaff	0	241,760	0	0	241,760	241,760	0	19.08.21 Ongoing - Anticipate spend to budget
S93602	EE Boilers	D Bamford	0	0	0	0	0	0	0	
S736	ENERGY EFFICIENCY		150,000	241,760	0	0	241,760	241,760	0	
S95100	GARAGE FORECOURTS		75,000	0	0	0	0	0	0	
S95109	Garages		34,000	34,000	0	0	34,000	34,000	0	19.08.21 Ongoing - Anticipate spend to budget
S95115	Resurfacing Works		0	75,000	0	44	74,956	75,000	0	13.07.21 Currently being re-tendered.
S751	GARAGE FORECOURTS		109,000	109,000	0	44	108,956	109,000	0	
S95200	ENVIRONMENTAL WORKS	M Carman	150,000	266,090	0	0	266,090	266,090	0	19.08.21 Ongoing - Anticipate spend to budget
S95203	Car Parking Schemes	D Roxburgh	216,090	100,000	(5,634)	0	105,634	100,000	0	19.08.21 Ongoing - Anticipate spend to budget
S95206	Chatham Court Target Hardending - Safer Neighbourhoods	J Davidson/A Batty	2,260	3,945	1,733	1,851	115	3,699	(246)	13.07.21 Complete
S95207	Vineway Gated Access	M Carman	0	0	246	0	0	246	246	19.08.21 Project now complete
S95208	Roewood Lane Sewerage Treatment Station	D Bamford	10,000	10,000	0	0	10,000	10,000	0	13.07.21 Work is in progress
S95250	Communal Lighting	G Bruce	20,000	20,000	1,439	0	18,561	20,000	0	19.08.21 Ongoing - Anticipate spend to budget
S95252	Flood Defence Systems	D Bamford	10,000	10,000	0	0	10,000	10,000	0	19.08.21 Ongoing - Anticipate spend to budget
S95253	Play Areas	L Powell	40,000	40,000	40,000	0	0	40,000	0	13.07.21 Works complete.
S95254	Estate Remodelling	G Bruce	65,000	65,000	0	2,775	62,225	65,000	0	19.08.21 Ongoing - Anticipate spend to budget
S95293	Fencing Various Locations	G Bruce	0	0	0	0	0	0	0	
S752	ENVIRONMENTAL WORKS		513,350	515,035	37,784	4,626	472,624	515,035	(0)	
S97100	ASBESTOS	J Knowles	50,000	0	0	0	0	0	0	
S97115	Asbestos Surveys	J Knowles	13,000	43,000	19,577	19,967	3,456	43,000	0	19.08.21 Ongoing - Anticipate spend to budget
S97116	Asbestos Removal	J Knowles	8,000	28,000	2,371	25,000	629	28,000	0	13.07.21 Spend will follow the above surveys
S771	ASBESTOS		71,000	71,000	21,948	44,967	4,085	71,000	0	
S97200	FIRE SAFETY	J Knowles	86,870	0	0	0	0	0	0	
S97218	Enhanced Fire Risk Assessments	J Knowles	450,000	450,000	70,657	126,827	252,516	450,000	0	13.07.21 Actions from FRAs to complete
S97221	Fire Risk Assessments	J Knowles	0	86,870	0	0	86,870	86,870	0	13.07.21 Amalgamate budgets
S772	FIRE SAFETY		536,870	536,870	70,657	126,827	339,386	536,870	0	
S97300	DDA IMPROVEMENTS	L Powell	20,000	20,000	2,334	166	17,500	20,000	0	19.08.21 Ongoing - Anticipate spend to budget
S773	DDA IMPROVEMENTS		20,000	20,000	2,334	166	17,500	20,000	0	
S97400	DISABLED ADAPTATIONS	L Powell	500,000	0	0	0	0	0	0	
S97416	Major Adaptations	L Powell	42,000	472,000	132,112	222,090	117,798	472,000	0	13.07.21 Expecting to spend by the end of December. Had double referrals compared to this time last year so far.
S97417	Minor Adaptations	L Powell	3,000	33,000	8,204	22,102	2,694	33,000	0	13.07.21 Referrals comparable to last year
S97418	Adaptation Stair Lift/Ho	L Powell	3,000	43,000	11,732	23,794	7,474	43,000	0	19.08.21 Ongoing - Anticipate spend to budget

Project	Capital Description	Project Manager	Original budget 21/22 including slippage	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
S774	DISABLED ADAPTATIONS		548,000	548,000	152,048	267,986	127,966	548,000	0	
S97500	LEGIONELLA	A Tutty	30,000	30,000	(681)	24,862	5,819	30,000	0	19.08.21 Ongoing - Anticipate spend to budget
S791	UNALLOCATED FUNDING		30,000	30,000	(681)	24,862	5,819	30,000	0	
S99100	PROPERTY INVESTMENT CONTINGENCY	M Carman	50,000	50,000	0	0	50,000	50,000	0	19.08.21 Ongoing - Anticipate spend to budget
S99102	Housing Capital Fees	M Carman	270,680	270,680	0	0	270,680	270,680	0	19.08.21 Ongoing - Anticipate spend to budget
S791	UNALLOCATED FUNDING		320,680	320,680	0	0	320,680	320,680	0	
	PROPERTY INVESTMENT		7,230,940	7,324,385	504,353	3,599,798	3,220,234	7,324,385	(0)	
AFFORDABLE HOUSING										
SA1030	HRA Site Development	K Shutt	0	0	0	0	0	0	0	
SA1031	Site Acquisition (Inc RTB)	K Shutt / J Sanderson	2,237,129	2,237,129	0	750	2,236,379	2,237,129	0	13.07.21 3 sites with Legal, to be completed by September (2 for phase 4, cluster 4 and 1 potentially phase 5)
SA1032	New Build Programme	K Shutt	0	0	700	0	(700)	0	0	19.08.21 Miscode to be corrected
SA1033	Estate Regeneration	C Clarkson	4,433,228	1,482,000	348,541	84,684	1,048,776	1,482,000	0	27/08/2021 currently working on design and planning applications. Monies of £2,951k will need to be reprofiled to 22/23
SA1034	Former ASRA Properties	C Clarkson	0	0	0	0	0	0	0	
SA1035	Land at 17 Northgate S106 donated asset	K Shutt	0	0	0	0	0	0	0	
SA1047	New Build Contingency	K Shutt	109,800	109,800	0	0	109,800	109,800	0	19.08.21 Ongoing - Anticipate spend to budget
SA1048	Boughton Extra Care	K Shutt	1,213,379	1,213,379	351,638	346,684	515,057	1,213,379	0	13.07.21 Full PC including fit out by august 21, ready for tenants, expecting an underspend against the full budget.
SA1050	Phase 2 Cluster 1 - Coddington	K Shutt	0	0	0	0	0	0	0	
SA1051	Phase 2 Cluster 1 - 1-4-1 Coddington	K Shutt	0	0	0	0	0	0	0	
SA1052	Phase 2 Cluster 2 - Southwell	K Shutt	0	0	0	0	0	0	0	
SA1053	Phase 2 Cluster 3 - Hawtonville	K Shutt	0	0	(3)	0	3	0	0	
SA1054	Phase 2 Cluster 3 - 1-4-1 Hawtonville	K Shutt	0	(0)	(0)	0	0	(0)	0	
SA1055	Phase 2 Cluster 4 - Sherwood	K Shutt	0	0	0	0	0	0	0	
SA1060	Phase 3	K Shutt	0	0	10,218	0	(10,218)	0	0	19.08.21 to be moved to appropriate cost centres. Investigation works, planning.
SA1061	Phase 3 - Cluster 1 Stand Alone	K Shutt	0	0	(23,170)	0	23,170	0	0	13.07.21 Retention only outstanding, due december 2021.
SA1062	Phase 3 - Cluster 2 Various	K Shutt	0	100,310	27,276	21,604	51,431	100,310	0	13.07.21 Retention only outstanding, due Feb 2022. move remaining budget to contingency
SA1063	Phase 3 - Cluster 3	K Shutt	1,188,513	1,208,513	664,077	74,274	470,162	1,208,513	0	13.07.21 Expected completion by end of September 2021.
SA1064	Phase 3 - Cluster 4	K Shutt	3,150,120	3,029,810	406,806	11,490	2,611,514	3,029,810	0	13.07.21 Expected completion by April/May 2022.
SA1070	Phase 4	K Shutt	7,113,995	6,683,995	46,738	130,890	5,410,547	5,588,174	(1,095,821)	13.07.21 - Will be redistributed as new clusters for phase 4 come on board
SA1071	Phase 4 Cluster 1	K Shutt	1,050,861	1,480,861	625,301	0	855,560	1,480,861	0	13.07.21 Increase budget to allow for contingency (+90,500) expected completion early 2022 (9 units)
SA1072	Phase 4 Cluster 2	K Shutt	0	0	0	1,095,821	0	1,095,821	1,095,821	13.07.21 Expected start on site by end of July (5 units) - Monies to be moved from SA1070 to fund
SA1073	Phase 4 Cluster 3	K Shutt	0	0	0	0	0	0	0	13.07.21 Expected start on site by end of September (20 units)

Project	Capital Description	Project Manager	Original budget 21/22 including slippage	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
SA1074	Phase 4 Cluster 4	K Shutt	0	0	0	0	0	0	0	13.07.21 Expected start on site by end of October (17 units)
SA1080	Phase 5	K Shutt	2,900,000	2,900,000	0	0	2,900,000	2,900,000	0	13.07.21 Planning permission being progressed.
SA3001	Ollerton Local Office Refurbishment & Repurpose	J Baker	29,610	29,610	27,006	2,047	557	29,610	0	19.08.21 Works ongoing
SC2000	Careline Analogue to Digital	S Hartley-Hill	80,540	80,540	0	80,540	0	80,540	0	19.08.21 Works complete
	SUB TOTAL AFFORDABLE HOUSING		23,507,174	20,555,947	2,485,127	1,848,782	16,222,038	20,555,947	(0)	
	TOTAL HOUSING REVENUE ACCOUNT		30,738,114	27,880,332	2,989,480	5,448,580	19,442,272	27,880,332	(0)	

General Fund - Spend against budget - Estimated in year

APPENDIX D

Project	Capital Description	Project Manager	Original Budget 2021/22	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
TA3053	Museum Improvements	C Coulton-Jones	231,808	231,808	0	58,312	173,496	231,808	0	19/08/21 On target to spend in year
TA3056	NCWC Tudor Hall	C Coulton-Jones	0	200,000	986	0	199,014	200,000	0	13/07/21 Meeting with Woodheads end of July to discuss apportionment of costs. Review following scope of works.
TB3154	Castle Gatehouse Project	C Coulton-Jones	1,006,288	25,000	0	967	24,033	25,000	0	27/08/21 Purely planning and permission applications this financial year. Main costs in 22/23 - Request a reprofile for £982k
TB3160	Castle Electrical Upgrade & Fire Alarm	C Coulton-Jones	0	85,000	22,753	26,433	35,814	85,000	0	13/07/21 Works to be completed by the end of the summer.
TC3131	Extension to London Road Car Park	N Cuttall	107,407	107,407	0	0	107,407	107,407	0	13/07/21 Tenders received - report to P&F in September.
TC3134	Works to SFACC	M Eyre	0	23,560	11,556	1,660	10,344	23,560	0	13/07/21 Will be spent in the current year.
TC3135	Works to Buttermarket	P Preece	695,053	693,571	1,318	15,142	677,111	693,571	0	13/07/21 Estimated costs in place - meeting with prospective tenant before progressing other works.
TC3140	Car Park Ticket Machine Replacement	B Rawlinson	60,000	60,000	0	0	60,000	60,000	0	19/08/21 On target to spend in year
TC3141	Improvements to Newark Beacon	M Eyre	52,000	52,000	450	5,100	46,450	52,000	0	13/07/21 Works are underway
TC3142	Common Lighting at Industrial Estates	M Eyre	25,000	25,000	0	0	25,000	25,000	0	13/07/21 Discussions to take place regarding procurement options.
TC3143	Roller Shutter Doors at Industrial Units	M Eyre	90,000	90,000	0	0	90,000	90,000	0	13/07/21 Discussions to take place regarding procurement options.
TC3144	Fire & Security Rear Entrance Doors at Industrial Units	M Eyre	40,000	40,000	0	0	40,000	40,000	0	13/07/21 Discussions to take place regarding procurement options.
TC3145	Fire Signage and Emergency Lighting at Industrial Units	M Eyre	75,000	75,000	0	0	75,000	75,000	0	13/07/21 Discussions to take place regarding procurement options.
TC3146	Electrical Upgrades to Industrial Units	M Eyre	100,000	100,000	0	0	100,000	100,000	0	13/07/21 Discussions to take place regarding procurement options.
TC3148	RHH Units Fit Out	M Eyre	350,000	275,000	0	0	275,000	275,000	0	13/07/21 Dependant on interest from prospective tenants.
TC3149	Onstreet Residential Chargepoint Scheme	B Rawlinson	0	25,509	0	25,491	18	25,509	0	19/08/21 On target to spend in year
TC3150	RHH Stamp Duty on Finance Lease	M Eyre	0	71,000	71,239	0	0	71,239	239	13/07/21 lease is now in place. Scheme complete
TE3268	Southern Link Road Contribution	Matt Lamb	2,000,000	2,000,000	0	0	2,000,000	2,000,000	0	13/07/21 Some funding due to be released in the current year, may then need to reprofile depending on outcome of other funding opportunities.
	Economic Development Committee		4,832,556	4,179,855	108,302	133,105	3,938,687	4,180,094	239	

General Fund - Spend against budget - Estimated in year

APPENDIX D

Project	Capital Description	Project Manager	Original Budget 2021/22	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
TA1221	SLC Fire Safety Remedial Works	S Young	0	77,000	0	4,850	72,150	77,000	0	13/07/21 Instructed some of the works, still awaiting quotes for others.
TA2210	Purchase of Alms Houses	M Cook	0	0	(96)	96	(0)	0	0	19/08/21 - Project complete
TA3097	Yorke Drive Regeneration and Community Facility	C Clarkson	3,228,000	110,000	0	0	110,000	110,000	0	27/08/2021 currently working on design and planning applications. Requested £3,248k to be reprofiled to next financial year
TA3286	Information Technology Investment	D Richardson	370,000	748,850	27,638	80,126	641,086	748,850	0	19/08/21 On target to spend in year
TF2000	CCTV Replacement Programme	A Batty	0	140,500	0	0	140,500	140,500	0	13/07/21 Taking a report to H&C in september with a full review of CCTV.
TF3221	Southwell Flood Mitigation	A Batty	0	453,421	0	0	453,421	453,421	0	13/07/21 Requested info from NCC re drawing down funding.
TF3228	Homeless Hostel	K Shutt / M Cook	2,880,000	3,303,590	46,922	28,056	3,228,612	3,303,590	0	13/07/21 Contractor appointed additional budget agreed at recent P&F meeting.
TF6011	Private Sector Disabled Facilities Grants	A Batty	700,000	700,000	111,731	6,871	581,398	700,000	0	13/07/21 £600-£700k spend in the current year will review as year progresses.
TF6012	Discretionary Disabled Facilities Grants	A Batty	90,000	90,000	5,198	0	84,802	90,000	0	13/07/21 Dependant on applications. Not all flooded properties have takne up the opportunity to claim. Nov 19 & Feb 20 floods, grant dates have been extended.
TF6020	Flood Grants - 2020 - 2022	A Batty	250,000	429,901	29,730	0	400,172	429,901	0	13/07/21 Covid caused delays but enquires have picked up. will review again in following quarters.
TF6807	Warm Homes on Prescription	H Richmond	70,000	70,000	32,838	2,474	34,688	70,000	0	13/07/21 Awaiting final invoice for this scheme.
TF6809	Fairholme Park (Ollerton) Conversion to Mains Gas	H Richmond	0	9,289	5,992	3,167	130	9,289	0	13/07/21 Contract being drawn up with EON. Will be making payments in arrears. Marketing can start now, installations need to be carried out before December 2021.
TF6810	PV Units - EON	H Richmond	0	567,854	0	0	567,854	567,854	0	
	Homes & Communities Committee		7,588,000	6,700,405	259,954	125,639	6,314,812	6,700,405	0	
TA1216	Dukeries LC New Pool	A Hardy	741,852	1,581,356	1,158,927	286,271	136,157	1,581,356	0	13/07/21 PC signed off and the pool is operational. Waiting on final invoices. Changing village is complete.
TA1217	Southwell Leisure Centre Improvements	A Hardy	1,500,000	1,500,000	0	0	1,500,000	1,500,000	0	13/07/21 Works have been paused while user base is reviewed following covid.
TB2253	Vehicles & Plant (NSDC)	A Kirk	462,600	658,916	101,756	551,051	6,108	658,916	0	19/08/21 On target to spend in year
TB6154	S106 Community Facilities Provision Community & Activity Village	A Hardy	0	56,183	0	0	56,183	56,183	0	13/07/21 Linked to PC on the community hub, which will be spring 22. Will review progress throughout the year.
TB6162	Loan to Newark Academy	A Hardy	0	240,000	0	0	240,000	240,000	0	13/07/21 Community use agreement being discussed. Will need to review in the next quarter.
TC3136	Climate Change	M Finch/M Eyre	75,000	105,000	0	0	105,000	105,000	0	19/08/21 Currently Solar works to be completed £30k. Other projects still been built up.
TC3137	Brunel Drive Door Entry System	A Kirk	0	0	(1,395)	1,395	0	0	0	19/08/21 Accrual from 20/21 still to be offset
TC3147	Street Scene Building Upgrade	Andy Kirk / Stephen Young	43,000	43,000	29,973	9,560	3,467	43,000	0	13/07/21 Works complete, waiting on final invoice.
TA3057	Palace Theatre Lighting	Carys Coulton-Jones	0	42,280	0	33,017	9,263	42,280	0	19/08/21 Added as an Urgency Item - On target to complete this year
TB3142	Binfrastructure Wrap Grant	Andy Kirk	0	20,466	17,595	0	2,871	20,466	0	19/08/21 On target to spend in year
TB3143	Vicar Water Embankment Works	Stephen Young	0	60,000	0	58,289	1,711	60,000	0	13/07/21 Ground investigations are due to be carried out before works can start.
TB6164	S106 Community Facilities and CPS to Edwinstow	Andy Hardy	0	43,480	0	0	43,480	43,480	0	25/08/21 Anticipate completion in year
TB6165	S106 Community Facilities to SOT	Andy Hardy	0	239,620	0	0	239,620	239,620	0	25/08/21 Anticipate completion in year
	Leisure & Environment Committee		2,822,452	4,590,300	1,306,857	939,583	2,343,860	4,590,300	0	

General Fund - Spend against budget - Estimated in year

APPENDIX D

Project	Capital Description	Project Manager	Original Budget 2021/22	Revised Budget including Variations for Approval	Actuals to 31.07.21	Current outstanding orders	Additional anticipated spend in year	Total Projected spend in year	Variance	Comments - Spend to date
TC2000	Land Acquisition	M Eyre	0	0	0	0	0	0	0	13/07/21 Monies moved to projects below - TV2005 & TC2006
TC2005	Land Acquisition - Dukeries	M Eyre	0	70,000	0	0	70,000	70,000	0	13/07/21 Update at next meeting.
TC2006	Purchase of Land at Bowbridge Road	M Lamb	0	1,020,760	0	0	1,020,760	1,020,760	0	13/07/21 Discussions still taking place.
TC3016	Legionella Remedial Works	M Eyre	0	20,975	(58,651)	1,116	78,510	20,975	0	19/08/21 Large accrual to be offset, anticipate spend in full
TC3138	Lord Hawke Way Remedial Work & Bond	M Eyre	0	384,150	192,290	0	191,860	384,150	0	13/07/21 CCTV surveys carried out. All connections into the Arkwood site are complete. Discussions to take place with Severn Trent.
TG1003	Housing Regeneration Loan Facility	N Wilson	11,409,849	1,300,000	304,329	0	995,671	1,300,000	0	13/07/21 Arkwood will draw down the money as and when required. £11m is the maximum head room, currently anticipated that only £1.3m is required this financial year
TI1001	Joesph Whittaker School Contribution	M Norton	0	620,000	620,000	0	0	620,000	0	19/08/21 Project complete
TI1002	A1 Overbridge Improvements	M Norton	3,640,000	3,640,000	0	0	3,640,000	3,640,000	0	19/08/21 Under review - Not anticipating spend in full this financial year. Will update at the next meeting
TT1000	Towns Fund - 32 Stodman Street Regeneration	N Cuttall	2,000,000	2,076,524	82,340	14,471	1,979,714	2,076,524	0	13/07/21 Planning permission and demo to sort in 2021/22. £2m grant due to be claimed in 2022/23. £750k required in this financial year. Reprofile the remaining budget to 22/23.
TT1003	Towns Fund - Newark Gateway Cattlemarket Ph1	N Cuttall	0	249,365	26,047	63,499	159,819	249,365	0	13/07/21 Demo tenders have been received. Budget will be spent by March 2022.
TT1004	Towns Fund - YMCA Community & Activity Village	Neil Cuttall	0	2,000,000	0	0	2,000,000	2,000,000	0	13/07/21 Funding approved at P&F 24/06/21.
TC3151	Lorry Park access turnstile	Mark Eyre	0	32,000	0	0	32,000	32,000	0	24/08/21 Urgency item added to capital programme, works to commence asap, fully anticipate completion this year
	Policy & Finance Committee		17,049,849	11,413,774	1,166,355	79,086	10,168,333	11,413,774	0	
	TOTALS		32,292,857	26,884,333	2,841,468	1,277,413	22,765,692	26,884,573	239	

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

ENVIRONMENT BILL 2021

1.0 Purpose of Report

- 1.1 To update Members on the details of the Government's Waste & Resource Strategy through the Environment Bill and the potential implications for Newark & Sherwood District Council.

2.0 Background Information

- 2.1 In 2015 the Government published its 25 year environment plan which was later followed by the Waste & Resources Strategy. That Strategy set out a number of significant changes to waste collection and management withing England with the focus on the 'polluter pays' principle.
- 2.2 This strategy set out 3 areas for consideration:
- Extended producer responsibility
 - Consistency in recycling collections
 - A deposit and return scheme
- 2.3 Consolation on these areas has now finished and the Environment Bill is expected to set the framework for these schemes this autumn. This report focuses on the consistency in recycling collections, the impact this may have on NSDC and our partners and how services may be affected by other elements in the Environment Bill.

3.0 New Service Standards

- 3.1 The Government has indicated that they want the following items collected separately from each other and other wastes:
- Glass
 - Metal
 - Plastic
 - Paper and card
 - Food waste
 - Garden waste
- 3.2 For clarification the initial consultation proposes that:
- Paper and card would not include disposable cups
 - Metal will include aluminium foil, aluminium food trays and aerosols
 - Plastic will include plastic film (which should be phased in for collection from households by 2026/27) and should include food and drink cartons
- 3.3 Two or more recyclable waste streams may be collected together where:
- it is not technically or economically practicable to collect recyclable waste streams separately, or

- collecting recyclable household waste in those recyclable waste streams separately has no significant environmental benefit
- 3.4 Separate collections are to occur by default. If a council wishes to collect 2 or more waste streams together they must prove why separate collections are not Technically, Economically or Environmentally Practicable.
- 3.5 There are 2 exceptions to this rule:
 - plastic and metal or
 - glass and metal
 can be collected together without further justifying paperwork.
- 3.6 'Minimum service standards' (MSS) will be set out for all household collections, including flats.
- 3.7 **Food Waste**
 The Environment Bill mandates:
 - That food waste is collected at least weekly from households
 - Recyclable waste including food waste is to be collected separately from other household waste.
- 3.8 Government does not expect any local authorities that currently collect residual waste on a fortnightly basis would need to reduce their capacity of collection or frequency further as a result of consistency measures.
- 3.9 **Food and Garden Waste**
 Following consultation, Government will provide further information on recommended minimum service standards for the collection of food and garden waste in guidance.
- 3.10 Where a waste disposal authority (e.g. Nottinghamshire County Council), has a long term disposal contract affected by introducing separate food waste collections (such as delivery of residual material to energy from waste schemes), then those authorities should seek to introduce separate food and waste collections as soon as contracts allow with an end date to meet this requirement set between 2024/25 and 2030/31.
- 4.0 **New Burdens**
- 4.1 In the Resources & Waste Strategy DEFRA committed to fund the additional cost to local authorities of the new statutory duties placed upon them. Some more details about this have now emerged – net additional capital costs and transitional costs will be met from a £300 million pot.
- 4.2 There are 333 councils in England and the Government is proposing capital expenditure support of £200 Million with £100 million transitional fees. If the funding was split equally through across every council it equates to £900,900 per authority, however this will not be the case.

- 4.3 Councils will not receive funding for services they already provide. For instance if an authority already offers a weekly food waste collection service, then no funding will be made available for that service. Much of the funding will probably be spent on the variation and termination of disposal contracts to adjust to the new burdens, by its nature this will move a significant portion of the funds to the Waste Disposal Authorities (Usually County or Unitary authorities).
- 4.4 It also appears that DEFRA will decide which authorities get the transitional funding. It will not be decided via any application process, rather by DEFRA making the decision based on their assessment of authority needs.

5.0 Implications

- 5.1 There are some significant implications resulting from this new information, of significant concern is the anticipated increase in operational costs which it appears will not be funded by Government.
- 5.2 All these new services will lead to an increase in vehicle numbers. This could increase emissions and would create a situation when there simply is not enough parking space at the Brunel Drive Depot.
- 5.3 In addition, if we are placed in a situation where multiple waste streams have to be collected separately then that will mean a significant increase in the number of crews and vehicles required. In the event that a 'kerbside sort' system is implemented collection speeds will fall and we can anticipate a rise in sickness levels from manual handling injuries and musculoskeletal disorders.
- 5.3 A fall in residual bin weights will permit some diversion of resources, but the Government's insistence that residual collection frequencies are not reduced prevents opportunities for significant reallocation of resources. A reduction in residual bin weight can be expected, but this is only one factor, ultimately collections are limited by the number of bins collected and the distance travelled each day.
- 5.4 If fortnightly residual collections are maintained, we may see a decrease in the use of the garden recycling schemes and bulky waste services as residents utilise the capacity generated in their residual bins for these items.
- 5.5 It is anticipated that we will see an increase in vehicle costs and we anticipate major problems with vehicle supplies. With every Waste Collection Authority in the country ordering and updating multiple vehicles at the same time, suppliers are going to struggle to meet demand. This will also be true for other key elements required for collection such as containers (bins and caddy's) and possibly PPE.

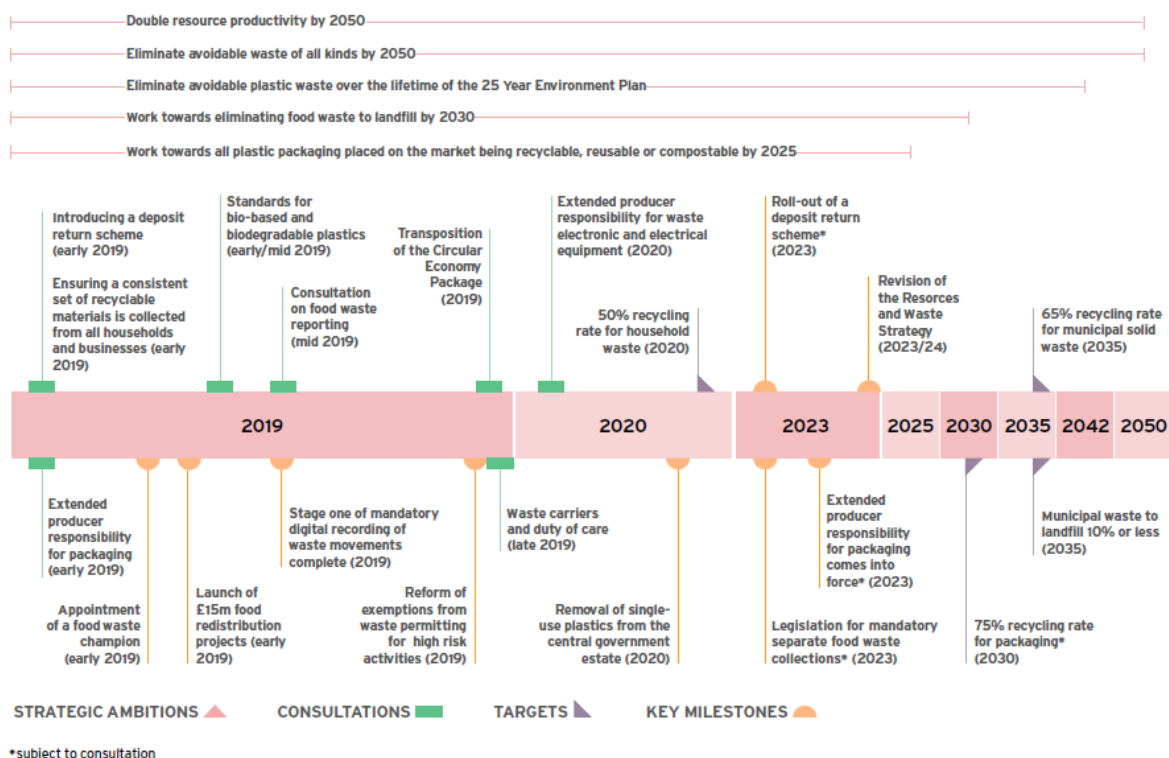
6.0 Uncertainties

- 6.1 Until further clarification is provided, Nottinghamshire County Council are not in a position to alter their existing contract with Veolia. This contract is currently set to run until 2032. Until decisions are made around this contract and the disposal points available to us, we cannot begin to look at the logistics of these new collections in any detail.

- 6.2 There are 2 other strands to the Environment Bill which may also have an impact on collection services:
- Extended producer responsibility
 - Deposit and Return Schemes
- 6.3 A **Deposit and return Scheme** (DRS) will result in a small refundable charge (around 20p) being levied on a range of 'on the go' food and drink packaging, such as plastic bottles and coffee cups. What is not clear at this stage is the full scope of the materials to be collected. There is a degree of uncertainty around glass bottles and other items and whether the charge will apply to multipack items brought in supermarkets etc.
- 6.4 DRS is significant because it could divert a substantial percentage of material away from kerbside collections. This would impact recycling rates and the collection logistics required to conduct collection and disposal services.
- 6.5 **Extended producer responsibility** (EPR) will see recycling labelling standardised across all packaging producers and impose on them a requirement to ensure the material they place on the market is recyclable.
- 6.6 Under the proposals set out in this consultation, packaging producers will be made responsible for the full cost of managing the packaging they place on the market. Government estimates that their costs will be in the region of £2.7bn in the first full year of implementation.
- 6.7 This cost transfer, from the public purse and those who dispose of packaging waste, will incentivise producers to question whether the packaging they use is necessary, could be reduced or not used at all. Government also proposes introducing obligations, possibly in the form of packaging reuse targets from 2025, to provide an additional incentive to reduce packaging use and encourage take up of reuse or refill models.
- 6.8 What is not clear is how the funds generated from this scheme will be disseminated through the waste industry. It is not anticipated that the scheme will be in full operation before 2025 and as the scheme continues, the revenues generated from it are likely to fall as companies switch to reuse and refill models. If, as collection weights fall collection frequencies are allowed to fall, then these 2 policies are well matched; however the Government's reluctance on reducing residual waste collections indicates this may not be possible

7.0 Timeline

KEY MILESTONES



7.1 When the Waste & Resources Strategy was published in 2018 it included a set of Targets and Key Milestones as shown in the timeline above. It does appear that despite some setbacks due to the Covid 19 Pandemic plans are still in place to reach these targets and milestones.

7.2 It is worth noting that although the DRS and EPR schemes are slated for introduction in 2023, it is only the legislation for mandatory separate food waste collections that comes into place in the same year. This may provide some breathing room whilst the impacts of DRS are assessed and the EPR model is finalised.

8.0 Summary

8.1 In summary, the situation is that we know significant changes are coming and we will continue to work with our partners to anticipate and prepare for these changes, but until we have further clarification on the disposal facilities available we are unable to fully plan any logistical detail. It is the nature of these facilities that will dictate the final form of new collection services.

8.2 It is still uncertain how much funding (if any) will be made available for the transition to the new services and if EPR funding will be made available for the ongoing costs of increased front line collections.

8.3 The impact of DRS is unknown, but it could result in a significant diversion of waste away from the domestic stream.

9.0 Equalities Implications

9.1 None at this stage any future alterations to services may have Equalities implications.

10.0 Financial Implications (FIN21-22/1942)

10.1 There are no immediate financial implications. There will be initial set up costs and costs to buy new vehicles, but it is hoped funding will be available for this stage. However, once implemented, there will be an annual increased cost to the service. At this stage it is not known how many extra rounds, vehicles, or staff are required, but it is likely to be a significant cost.

10.2 At present, the Waste & Recycling Service Net budget for 2021/22 is £886,270. This is 12% of the £7,281,740 budgeted to be collected through Council Tax in 2021/22, and thus an average of £7.24 in 2021/22 for each of the district's approximately 122,400 residents.

10.3 The extra costs will also need to run alongside the electrification of vehicles so this can also be factored into the costs.

11.0 RECOMMENDATIONS that:

(a) the information contained in the report be noted; and

(b) a follow-up report is brought before Members once the Environment Bill is passed and its implications can be assessed.

Reason for Recommendations

To provide up dated information to Members with regards to the national policy on recycling.

Background Papers

National Waste Strategy
(available upon request)

For further information please contact Matt Adey on Ext 5253

Matthew Finch
Director - Communities & Environment

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

ENVIRONMENTAL SERVICES WORK UPDATE

1.0 Purpose of Report

- 1.1 This report has been prepared to inform Members about the work that has been undertaken by the Environmental Services Street Scene Team and the services they offer.

2.0 Background Information

- 2.1 In 2018 parks, grounds maintenance, street cleaning and waste services were merged into a single Environmental Services Team. This merger provided opportunities to streamline services and identify new areas of working to increase income to the council.

3.0 Internal Provision

- 3.1 The grounds maintenance provision for NSDC housing came in house in April 2021. This includes provision for Gladstone House, playground works, tree works and general grounds maintenance. In the near future we expect this SLA to be expanded to include new areas including the Broadleaves development and new resources will need to be identified.

This is a £288,090 contract currently. These SLAs for “In House” Departments have meant we have increased our Staff Establishment. It is not extra income to Street Scene but the ability to carry out this work internally has seen a great increase in Service Quality for our Tenants. It has also greatly reduced complaints to our Customer Service Teams and housing colleagues reducing time spent on negative issues we saw from using a third party contractor.

- 3.2 Service level agreements have been agreed for, Car Parks and Asset Management these are now serviced by the Street Scene team. Asset Management was previously using a third party contractor. We have increased our establishment keeping the money inside the Council for front line services. This increased specification and service delivery has seen a higher quality of work. This will increase the satisfaction of car park users, and increase the attractiveness of our industrial units to be rented out.
- 3.3 In addition to the above we provide winter gritting services to other NSDC departments. This is run as a ‘pay as you go’ service dependant on the weather.

4.0 External Customers

- 4.1 Outside of NSDC, grounds maintenance and associated services are now provided to the following parish councils within the district and the approximate income in 2021/22:

Bilsthorpe Parish Council	£4,016.00
Chuter Ede School	£6,636.15
Farnsfield Parish Council	£8,696.00
Hoveringham Parish Council	£1,675.00
Kings Clipstone Parish Council	£875.00
Kneesall Parish Council	£470.00
Lowdham Parish Council	£13,942.00
Wellow Parish Council	£440.00
Total:	£36,750.15

4.2 In addition a 1 year extension has been agreed with Newark Town Council which runs until March 2022. This contract brought in £165,902 to the Council last year. This contract covers grounds maintenance, parks and play areas, street cleansing and litter bin services. This is included in the Grounds Maintenance Budget.

4.3 Work with Nottinghamshire Council/Gilstrap Maintenance brought in £690.92 in 2021/22 and Active 4 Today (£1,381) started in August 2021

4.4 We offer a Playground Inspection Service, which we feel has enabled us to bring the standard of play grounds up throughout the district. This service provided an income of £2,835.00 in 2020/21 for annual inspections plus £2,000 for monthly and quarterly inspections.

5.0 Growth of the Department

5.1 The increase in income has enabled internal investment. 7 full time members of staff have been recruited to work on the Housing SLA and 1 FT Member of Staff to cover the SLA with Asset Management. We have also recruited 1 member of staff on a Zero Hour Relief contract to assist with Parish Council Tender Wins. This has enabled us to offer more jobs to local people.

5.2 Of these new recruits we have made two existing apprentices from the Team, who had finished their Apprenticeships into full time employees. We have also introduced two New Apprentices into the NSDC Street Scene Team.

5.3 Our Advice and Work Quality has been through word of mouth that has provided the growth for new works within the District.

6.0 Service Offering

6.1 We can provide a range of services to external and internal parties. These include:

- Street Cleansing
- Grounds maintenance
- Winter Gritting
- Litter and Dog Bin Servicing and Fitting
- Play area inspections and Repairs
- Arboricultural services
 - Tree surveys
 - Tree works

- 6.2 We have recently started offering Arboricultural Services, conducting Tree Surveys and works. Surveys and large tree works are conducted through external providers with an admin fee being added to costs. Small tree works are conducted by our in house Street Scene Team.

7.0 Limitations

- 7.1 There are of course some limiting factors which may prevent us from taking on additional work. The current team is working near capacity so any additional income would be offset by the need for new crew members and a vehicle. *For illustration purposes only, an annual cost of £37,000 for a member of staff and vehicle including associated running costs. This includes additional equipment (mowers strimmer's etc.).*

£55,250 capital cost would need to be found to purchase a Vehicle.

- 7.2 Any significant expansion of external or internal service offering will have to be met by internal investment or a reduction in internal service standards. However, some councils have effectively created a trading arm to their Street Scene services and this may be something the Council explores in the future.

8.0 Equalities Implications

- 8.1 None

9.0 Financial Implications (FIN21-22/273)

- 9.1 The costs for 7 extra staff and equipment has been covered by funding from the HRA. The HRA's costs have not increased, they are funding the internal service, rather than an external provider. Car Parks and Asset Management have previously used an external company to carry out some grounds maintenance work, which is now carried out internally by Street Scene. The budgets used for the external supplier have now transferred to Street Scene to enable them to employ another member of staff, and cover other associated costs.
- 9.2 Formal contracts have been agreed with the Parish Council's listed in 4.1. This resulted in net additional income of £12,000 to the Council after funding the additional member of staff as mentioned at paragraph 9.1 above. Any additional contracts may require additional staffing and equipment, as detailed in 7.1 above.

10.0 Community Plan – Alignment to Objectives

- 10.1 The actions of the team support the following community plan objectives:
- Continue to maintain the high standard of cleanliness and appearance of the local environment.
 - Enhance and protect the district's natural environment

11 RECOMMENDATIONS that:

- (a) the significant increase in income and work conducted by the Environmental Services Street Scene Team be noted; and

(b) the capacity for expansion, but that constraints to that expansion still exist be noted.

Background Papers

Nil

For further information please contact Ben Stacey Street Scene Manager on 5738

Matthew Finch

Director - Communities & Environment

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

PROGRESS REPORT NEWARK & SHERWOOD YMCA COMMUNITY AND ACTIVITY VILLAGE

1.0 Purpose of Report

- 1.1 To provide Members with an update report in respect of building progress at the YMCA Newark & Sherwood Community and Activity Village.

2.0 Background Information

- 2.1 YMCA commenced Phase 1 work at the above site in May 2018 and completed Phase 1 in October 2018. Phase 2 (Village Community Building) commenced in February 2021 with practical completion in Spring 2022. To keep members apprised of progress regular update reports will be presented to the Leisure & Environment Committee.

3.0 Progress Report

3.1 Phase 1

Phase 1 included the construction of two full size floodlit 3G pitches, a floodlit 6 lane synthetic athletics track and field facility, full perimeter security fencing, temporary changing provision and car parking to facilitate the early operation of the site. The two 3G football pitches and athletics track are fully operational post Covid where the site was closed for long periods during lockdowns.

3.2 Current Utilisation

Through the period of March 2020 to April 2021 the YMCA Village was only open periodically due to the COVID -19 pandemic lockdowns. Since reopening in April 2021, we have experienced a significant increase in usage.

Highlights from Apr 2021 through Sep 2021 include:

- 1921 football pitch bookings
- 51 athletics track bookings
- 41 MUGA bookings
- Peak utilisation (1600-2200) 95%

Facility upgrades, to accommodate Newark Towns FC progression, were completed during lockdown. NTFC are competing in the Premier North Division league and are currently sitting in 4th position. Another partner (RHP Colts) plays in the Lincolnshire Intermediate Football League and are currently sitting in 2nd place. Both teams have seen an increase in participation and consequently a growth in the number of teams.

Daytime use is also increasing chiefly through educational groups. You Can Do Sport, Newark Academy FC, and Orchard school all now have recurring bookings during term time and Grantham College are interested in using us as a base. Nottingham Forest FC continue to deliver their football camps during school holidays and DP football school have recently committed to using us as their base for all training, camps, and tournaments.

YMCA's own programmes are also experiencing growth. Youth football sessions run on a Friday afternoon/evening and are attracting 40+ young people each week. We are looking to increase the number of available sessions and sports to this age group. Similarly, Wildcats, girls' football for 8+ year olds, is attracting up to 30 girl's a week. Alongside this we have an early morning running club attracting around 20 people per session and Tai chi is popular with the older age group. An over 55's football session is being planned to further boost daytime use. We are near completion of a successful Syrian family programme, aimed at integrating the Syrian community into Newark. Through the summer we provided sporting sessions (in collaboration with ABL Health and NSDC) for all ages and tracked their progress. The program ended with a group picnic on the athletics field to celebrate their achievements.

3.3 Installation of Multi-Use Games Area

YMCA secured additional funding for the installation of a multi-use games area which provides appropriate surfaces for recreational basketball, tennis and netball. They will eventually become fully flood lit courts as the lighting infrastructure has been provided for but have initially been installed without floodlighting. Charles Lawrence Surfaces installed the courts during lockdown and an opening event occurred on August 18th with a ribbon cutting ceremony to officially open the facility.

3.4 Cycling

Previous reports cited that British Cycling would not support a tarmac cycle track for the Village facility due to there being 3 other facilities of this nature within comfortable driving distance of Newark. After consultation with cycling groups and in collaboration with British Cycling, the YMCA submitted a revised cycling facility design including a learn to ride track, a bikeability area and a hard packed cycling track suitable for families and young people whilst appealing to mass market cycling. Successful Funding was achieved through British Cycling for 50% of the Cycling Facility Project Costs. The remaining 50% has been applied to from the Tarmac Community Fund and a decision is expected in late September or early October.

3.5 Skate Park

The Skate Park is anticipated to be fully funded and the YMCA Funding Team are working towards securing the necessary finance to make it a reality.

3.6 Five a Side Football Pitches

This facility was identified in the FA Local Football Facilities Development Plan and has been earmarked for development in the near future.

3.7 Phase 2 Community & Activity Village Main Building

Phase 2 (Village Community Building) commenced in February 2021 with practical completion in Spring 2022.

R.G. Carter Construction was selected by the YMCA to build the Village building after a full OJEU Procurement process was completed. The Phase 2 building includes: educational classrooms, music and film studios, dance studio, arts suite, large community cafe and kitchen, function space, conference space, early years nursery provision, before and after school childcare, therapy rooms, clinical spaces, rentable desk spaces, several meeting rooms, physiotherapy rooms, mental health consulting rooms, changing rooms for the entire Village, functional fitness space and an Olympic standard climbing centre.

The remaining cold rolled steel is being installed to the first-floor function roof and lantern. Roofing is progressing through the phases ahead of the wall cladding, which RGC have started. Ground floor concreting works are progressing into the last two phases of the build.

3.8 **Community Investment**

In April 2020 the YMCA, with the support of Triodos Bank, launched a retail/crowdfunding Social Investment Bond to further facilitate the capital required to make the full vision of the Village a reality. The Bond achieved its target of £3m towards the construction of the Village building

3.9 **Community Development Partners**

There has been ongoing work with a range of local education, health and wellbeing partners to build relationships with the Village. Conversations are ongoing and partners have been identified who meet and agree with the YMCA core values and strategic priorities. Partners must also be willing to work collectively both operationally and strategically to support the Village and the community by adopting and working in line with our place-based approach.

3.10 **Education Partners include:**

- Lincoln College Group
- CGL
- Inspire Culture
- REAL Education
- Home Start
- You Can Do Sport/Magnus School
- YMCA Fit

Each of the Education partners have agreed to long term agreements to access classroom space in the building as well as accessing other on-site facility usage for their students.

3.11 **Community Health Partners**

The YMCA is in discussion with several community health partners, football clubs, local charities and other voluntary organisations. We envisage these partners to be sited within the building accessing various spaces or utilising desk rental, treatment rooms, therapy rooms and clinical spaces.

3.12 **Research Partners**

Nottingham Trent University will be researching the impact of the YMCA and the activities of its partners on the wellbeing and social mobility of young people and families signed up to NSCAV activities.

3.13 **Other**

DWP is being spoken to about a Youth Hub being based at the Village. There are also ongoing conversation about the Village becoming an NCC Family Hub

4.0 **Equalities Implications**

4.1 The YMCA is a fully inclusive organisation and will be responsible for ensuring that all operational aspects of project are Equalities Act 2010 compliant.

5.0 **Financial Implications**

5.1 There are no financial implications for the Council in relation to this report.

6.0 Community Plan – Alignment to Objectives

- 6.1 The YMCA is a key partner and the delivery of this project will contribute towards the delivery of a number of priorities contained within the Council's Community Plan 2020-2023; particularly the objective to 'improve the health and wellbeing of local residents'.

7.0 Comments of Director(s)

- 7.1 I welcome the progress made on what will be a transformational and long-term project with far reaching benefits for residents of Newark and Sherwood.

8.0 RECOMMENDATION(S)

That the progress report be noted.

Reason for Recommendation

To provide an update on the progress of the development of the YMCA Community and Activity Village.

Background Papers

Nil

For further information please contact Andy Hardy on Ext 5708.

Matthew Finch
Director – Communities & Environment

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

PARISH AND TOWN COUNCIL INITIATIVE FUND 2020/2021 (CLEANER, SAFER, GREENER) ANNUAL REPORT

1.0 Purpose of Report

- 1.1 To provide Members with an overview of the Parish and Town Council Initiative fund awards for the 2020/2021 'Greener' themed rounds.

2.0 Background Information

- 2.1 Members will be aware that the Parish and Town Council's Initiative Fund 2020/2023 was approved by Policy & Finance Committee on 26 September 2019. The total budget committed to the scheme is £200k with maximum awards of up to £20k per Parish and Town, over the 3 year period of the fund. Each year focusses on either a 'cleaner, safer or greener' theme with 2020/2021 projects and initiatives awarded under the 'Greener' theme, with panels held in April 2020 and November 2020.
- 2.2 There are two panel meetings each year where applications are considered by the grants panel consisting of the Chair and Vice Chair of Policy & Finance, Leisure & Environment and Homes & Communities and the Leaders of Labour Group, Liberal Democrat Group and Independent Group.
- 2.3 Applications are submitted to the Community Relations Team to be assessed and scored against the schemes criteria, prior to presenting to the panel with recommendations. When considering a grant application the member panel assesses the proposals in terms of value for money, community benefit and alignment to the Council's Community Plan objectives as part of the decision making process.
- 2.4 A summary of the Parish and Town Council Initiative Fund awards made in 2020/2021 is provided in **Appendix A**.

3.0 Proposals

- 3.1 That committee notes the summary of Parish and Town Council Initiative Fund awards made in 2020/2021.

4.0 Equalities Implications

- 4.1 There are no negative equality implications associated with this report. The Parish and Town Council Initiative Fund is open to all sections of the community and the member panel takes into consideration fair and equitable distribution of grants across the district and community. All Parish and Town Council's are given the opportunity to apply and Members are encouraged to promote the scheme within their locality.

5.0 Digital Implications

- 5.1 There are no significant digital implications in respect of this report. The application process is completed electronically and due to Covid-19 all grant panels from April 2020 were conducted virtually to ensure the grants programme could continue.

6.0 Financial Implications (FIN21-22/6284)

- 6.1 The Community Initiative Fund reserve was approved and created at Policy and Finance Committee in September 2019. The total fund value was set up for £0.200m.
- 6.2 Round 1 of the fund had 6 applications totalling a grant request of £43,221.23. From the applications 3 have been paid totalling £4,386.44, 1 application is committed and not yet paid totalling £20,000 and 2 applications for grant were declined totalling £18,834.79. Further details are on Appendix A.
- 6.3 Round 2 of the fund had 9 applications totalling a grant request of £68,773.48. From the applications 4 have been paid totalling £27,472.74 (2 paid with a reduction due to savings on the project), 4 applications are committed and not yet paid totalling £23,161.15 and 1 application for grant was declined totalling £17,500. Further details are on Appendix A.
- 6.4 Rounds 3 and 4 will be delivered this year and costs will be reported back at the next update report.
- 6.5 Should the balance of the fund not be utilised by projects from Parish Councils, the remaining balance will be allocated into the General Fund balance.

7.0 Community Plan – Alignment to Objectives

- 7.1 The Parish and Town Council Initiative Fund contributes to the Council's Community Plan 2020 – 2023 objectives primarily focussing on the 'Cleaner, Safer and Greener' themes that contribute to all of the Council's Community Objectives.

8.0 RECOMMENDATIONS

- a) the report and Appendix A are noted; and
- b) the Parish and Town Council Initiative Fund 2021/2022 Annual Review is reported to Committee in 2022.

Reason for Recommendations

To enable the Council to monitor the value and impact of the Parish and Town Council Initiative Fund and the development and contribution to the Council's Community Plan 2020 – 2023.

Background Papers

Nil

For further information please contact Andy Hardy - Health Improvement and Community Relations Manager on Ext 5708

Suzanne Shead
Director – Housing, Health and Wellbeing

Appendix A

Appendix A provides a summary overview of the awards received through the first two rounds of the Parish/Town Council Initiative Fund

- **Total Greener applications:** 15
- **Total Successful Greener awards:** 12 (£75,659.92)

A full breakdown of awards and applications to date are detailed below:

Greener March 2020

<u>Name</u>	<u>Application</u>	<u>Total Costs</u>	<u>Amount Awarded/Applied</u>	<u>Progress</u>	<u>Additional Comments</u>
Blidworth Parish Council- CSG01	To purchase litter picking equipment to be used within the village.	£448.00	£220.00- full award	Project complete and payment made.	April 2021- The Parish Council purchased litter-picking equipment (pickers, bag loops, gloves and bags) which are loaned out in the Community to carry out litter picking. Due to Covid restrictions the Parish Council have not been able to organise any events, but volunteers in the village have arranged to litter pick and the Parish Council have collected the bagged-up litter.
Edingley Parish Council- CSG02	Providing a car park will help to reduce the levels of on street parking near our busy village hall, thereby reducing congestion.	£16,056.00	£9,403.00 -declined	n/a	n/a

Edwinstowe Parish Council- CSG03	To install a 30.36kWp Solar PV System with a 49kWh Lithium Battery Storage System and a 1000l Hot Water System heated purely by Solar PV to the pitched roof of the sports pavilion at Sherwood Fields, Edwinstowe.	£69,000.00	£20,000.00- full award	Project delayed due to Covid. Not yet paid.	No further update provided at this time.
Kings Clipstone Parish Council- CSG04	To improve the facilities at the community asset the "Village Shed", including more permanent facilities, a kitchen and an additional shed to accommodate toilet facilities are essential.	£17,930.00	£9,431.79- declined	n/a	n/a
South Clifton Parish Council- CSG05	To establish a Refill Station at South Clifton's Sports Pavilion as part of an initiative to reduce consumption of domestic single-use plastic. The Refill Station will allow villagers in South and North Clifton and adjacent communities to purchase environmentally-friendly household and personal care products which are cruelty-free, plastic-free and organic that can be decanted directly into their own containers	£716.44	£266.44- full award	Payment made and project complete.	August 2021- The grant we received allowed us to complete our initial purchase of stock for the refill station. Since opening on 4 th July 2020, many of the community locally and further afield have visited on our Saturday morning opening. We managed an appointment-based system during lockdown and since things have opened up more, have welcomed many new customers. We have trebled our stock and the range of items we sell which has been very well received. We now run a café, at the same time, to welcome the local community and again our volunteers make cakes and staff the café and

					<p>refill station, usually once every few weeks although some like to be involved more often.</p> <p>The whole venture is on a non-profit basis, so all profits are either used to buy new stock or enhance our environment. We have made donations to local charities too.</p>
South Muskham & Little Carlton- CSG06	To install 24 solar panels on the village hall roof to generate renewable energy. This will increase the energy efficiency of the building and reduce the reliance on importing power.	£7,990.80	£3,900-full award	Payment made and project complete.	<p>May 2021- total Co2 emissions saved since August 2020 are 1,196.97, equivalent to 53.88 trees.</p> <p>The system is certainly working well for the environment but the on site savings are disappointing. We had expected 50% local use. This has not happened because the hall has been unoccupied for most of the time and the pattern of occupancy will always mean that frequently nobody is there when the sun is shining.</p>

Greener October 2020

<u>Name</u>	<u>Application</u>	<u>Total Costs</u>	<u>Amount Awarded/Applied</u>	<u>Progress</u>	<u>Additional Comments</u>
Bilthorpe Parish Council- CSG08	A total renovation of the village hall including a sympathetic renovation to maintain the overall history of the building and	£18,347.30	£7,396.15- full award	<p>Not yet started project.</p> <p>Not yet paid.</p>	July 2021-Works will commence September 2021.

	to make it a useable and accessible community asset, using “greener” materials and equipment where possible to achieve a sustainable, well used facility for the residents of Bilsthorpe.				
Caunton Parish Council- CSG09	To provide a green-house for all the allotment holders to use so that they can continue to offer free fruit and veg throughout the year.	£2,000.00	£1,000.00- full award	Not yet paid.	August 2021-groundwork for greenhouse has started, project is underway but not yet complete.
Clipstone Parish Council- CSG10	To carry out a number of greener development works at the Clipstone Minors Welfare Institute including LED lights and central heating improvements.	£48,792.00	£20,000.00- full award	Works currently being undertaken not yet completed. Payment complete.	Update requested from Parish, awaiting response.
Farndon Parish Council- CSG11	The project seeks to extend the area at Farndon Ponds covered by the litter round into the larger outlying areas of the parish, that also suffers with fly tipping. It also seeks to clear areas within the ponds to encourage and attract more wildlife and to make changes to the flow of water to aid bio-diversity.	£17,690.00	£8,000.00- partial award	Project delayed. Not yet paid.	August 2021- Unable to start the greener initiative yet due to the height of the water and bird-nesting season. Will commence end of September time.
Kirton Parish Council-CSG12	To purchase of 2 new and much larger dog waste bins for the	£1,539.86	£61.99- partial award	Project complete and payment made.	August 2021- The bee garden has been planted with wild flower seeds

	village to replace the smaller ones which are no longer fit for purpose and 2 new, weatherproof seats for the playing field, this will encourage even more use of this facility if people have a decent place to sit. To also purchase bulbs and willow panels for the proposed bee garden at Kirton playing field.				<p>and local residents have contributed logs, bee houses, planters and even a bird feeder for the area.</p> <p>The flower seeds took really well and have provided an excellent habitat for lots of insects throughout the summer and made a focal point of an otherwise unused and unloved corner of our Playing Field.</p> <p>It has also brought the community together in making and donating items for this area.</p>
Lowdham Parish Council- CSG13	The Parish council wishes to replace the surface of the existing multi-use games area. The proposed replacement is with a synthetic grass in order to widen the usage and to enable full use in the winter months when the field grassed facilities are unfit for use, particularly by footballers.	£35,000.00	£17,500- declined	n/a	n/a
North Muskham Parish Council- CSG14	The Parish Council has acquired 4400 sq metres of land as part of a section 106 agreement attached to the recent development of affordable housing by NCHA on Main Street North Muskham behind Gilberts Field. The land will be used for	£13,534.00	£6,765.00- full award	<p>Not yet paid.</p> <p>Project complete and open day held.</p>	Update requested from Parish, awaiting response.

	community allotments and for the siting of a “green hub”.				
South Clifton Parish Council- CSG15	To undertake greener renovation works at South Clifton Village hall with the grant contributing to the cost of the installation of solar panels.	£15,960.00	£7,980.00- full award	Paid £7350.00 due to savings made during project. Project complete.	August 2021- The panels have only just been installed this week, however we are hoping it will ensure the electric costs for the hall are kept low to make sure the costs of hiring the hall are kept low for the local community.
Wigsley Parish Council- CSG16	To purchase 200 daffodil bulbs to plant within the village.	£140.68	£70.34- full award	Project complete and payment made.	April 2021- The feedback from residents has been excellent, all felt it made the village look brighter and uplifting to see during the pandemic.

LEISURE & ENVIRONMENT COMMITTEE

21 SEPTEMBER 2021

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE – ANNUAL STATEMENT OF ACCOUNTS

1.0 Purpose of Report

- 1.1 To present the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee, to the Leisure & Environment Committee.

2.0 Background Information

- 2.1 The Councillors' Commission at their meeting held on 4 March 2014 requested that the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee be presented to the Leisure & Environment Committee for consideration.

3.0 Proposals

- 3.1 The Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee are attached as **Appendix A**. The relevant Minute from the 24 May 2021 meeting of the Mansfield and District Crematorium Joint Committee is also attached as **Appendix B** for information.

4.0 RECOMMENDATION

That the Leisure & Environment Committee note the Annual Statement of Accounts for the Mansfield and District Crematorium Joint Committee.

Reason for Recommendation

In accordance with the recommendation of the 4 March 2014 meeting of the Councillors Commission.

Background Papers

Nil

For further information please contact Nigel Hill, Business Manager Democratic Services, on Ext: 5243.

Sue Bearman
Assistant Director - Legal & Democratic Services
and Monitoring Officer

Nick Wilson
Business Manager – Financial Services

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2020/2021



Mansfield
District Council



**NEWARK &
SHERWOOD**
DISTRICT COUNCIL

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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	-126,271	-126,271	-297,768	-171,497
-11,003	Transfer from Usable Reserve	0	0	0	0
-58,043	Net Pension Interest and 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 to 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

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 £
	Ageing:		
31,181	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 administering 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
344,000	Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	-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)

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minute extract of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Civic Suite, Castle House, Newark and Sherwood DC Offices on Monday, 24 May 2021 at 10.00 am.

1823 **ANNUAL STATEMENT OF ACCOUNTS 2020/2021**

The report presented 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.

The Treasurer of the Mansfield and District Joint Crematorium Committee informed the meeting that this was a statutory document providing the financial activity for April 2020 to March 2021, having been approved by Assurance Lincolnshire.

The Chairman and Treasurer signed off the Annual Report and Statement of Accounts for 2020/2021.

AGREED (unanimously):

- 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.

Forward Plan of the Leisure & Environment Committee Decisions from 1 October 2021 to 30 September 2022

This document records some of the items that will be submitted to the Leisure & Environment Committee over the course of the next twelve months.

These committee meetings are open to the press and public.

Agenda papers for the Leisure & Environment Committee meetings are published on the Council's website 5 days before the meeting <http://www.newark-sherwooddc.gov.uk/agendas/>. Any items marked confidential or exempt will not be available for public inspection.

Meeting Date	Subject for Decision and Brief Description	Contact Officer Details
TBC	Physical Activity and Sports Plan 2021 – 2024 and Facilities Improvement Plan and Playing Pitch Strategy 2021 – 2024	andy.hardy@newark-sherwooddc.gov.uk
16 Nov 2021	Southwell Leisure Trust - Arrangements Around the Leasing	matthew.finch@newark-sherwooddc.gov.uk
25 Jan 2022	Presentation Regarding Public Health/Active Notts. Physical Insight Project	andy.hardy@newark-sherwooddc.gov.uk helen.ellison@newark-sherwooddc.gov.uk
25 Jan 2022	Adoption of the Health & Wellbeing Partnership Plan	andy.hardy@newark-sherwooddc.gov.uk
22 Mar 2022	Annual Review of Exempt Reports Considered by the Leisure & Environment Committee	nigel.hill@newark-sherwooddc.gov.uk catharine.saxton@newark-sherwooddc.gov.uk