

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Ashfield District Council.

Thursday, 2 September 2021 at 10.00 am

Members:-

Ashfield District Council	Councillor T Hollis (Chairman) Councillor D Martin (Committee Member) Councillor H Smith (Committee Member)
Mansfield District Council	Councillor A Burgin(Committee Member) Councillor S Richardson (Committee Member) Councillor C Whitby (Committee Member)
Newark & Sherwood District Council	Councillor Mrs L Hurst (Vice-Chairman) Councillor T Smith (Committee Member) Councillor T Wildgust (Committee Member)

AGENDA

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10.	Exclusion of the Press and Public	

To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the

following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.

11. Cremation and Abatement Equipment Update 50 - 75
12. Date of Next Meeting – 6 December 2021

Agenda Item 4

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes 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.

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

Councillor H Smith, Councillor Richardson, Councillor Mrs L Hurst and Councillor T Smith

APOLOGIES FOR ABSENCE: Councillor D Martin (Committee Member) and A Abrahams (Committee Member)

1 APOLOGIES FOR ABSENCE

Apologies received from Councillor D Martin and Councillor A Abrahams.

Councillor C Whitby attended as substitute for Councillor A Abrahams.

2 APPOINTMENT OF CHAIRMAN

In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities. The Chairman for 2021/22 to be a Member from Ashfield District Council.

The outgoing Chairman, Councillor A Burgin invited Ashfield District Council to nominate a Chairman for this year.

Councillor H Smith nominated Councillor T Hollis who then accepted the role.

3 APPOINTMENT OF VICE CHAIRMAN

The Vice Chairman for 2021/22 to be a Member from Newark and Sherwood District Council.

The newly elected Chairman, Councillor Hollis invited Newark & Sherwood District Council to nominate a Vice-Chairman for this year.

Councillor T Smith nominated Councillor Mrs L Hurst who then accepted the role.

4 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

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

5 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

6 MINUTES OF THE MEETING HELD ON 22 FEBRUARY 2021

The Minutes of the Meeting held on 22 February 2021 were approved as a correct record and signed by the Chairman.

7 OPERATIONS UPDATE REPORT

The report provided an update on staff and current operational issues. The Crematorium and Cemeteries Manager and Registrar went through the report, highlighting staffing, Covid-19, new proposals, commercial innovation and cremation data.

The Committee discussed the proposals for recommendation referring to the information set out in the report.

The Committee discussed the infant charge for cremation and burial of infants as the crematorium needs to place a charge on the fees and charges list so that they can claim the income back from the children's funeral fund. As the crematorium do not have a charge they cannot not back date any claim. The report recommended that a new charge be agreed so that going forward claims can be made against the children's funeral fund to generate further income to the service. Charges made by other Authorities were provided in the report and the Committee were agreement that a charge be set at £210. The Committee noted that the families would not be charged any monies for this service and that the website would be updated accordingly.

The Committee discussed the commercial options referring to such as the use of fairy lights and having bird boxes as they would not have an impact on the upkeep of the grounds. The memorial tree information provided in the report of the two examples provided, the first one was seen to be more in keeping, further information to be provided for the next meeting.

AGREED (unanimously) to the following:

- i) The Infant Charge for under 18 cremations.
- ii) To implement the Hold Over Policy.
- iii) To agree to have a memorial tree in the grounds of the crematorium.
- iv) To agree a new way of operation for the Book of Remembrance.
- v) To agree to change the retention of Ashes from 48 hrs to 7 days.
- vi) Setting up of a Friends Group for the crematorium.
- vii) That the new memorial options and fees are agreed to implement midyear with further information brought to the next meeting.

8 CAPITAL WORKS PROGRAMME REPORT

The report provided an update on the provision of the new Abatement Equipment (MAE) and other capital projects at the crematorium including plans for major refurbishment works of all public and staff areas. The report was read in conjunction with the exempt report attached to the agenda.

The Crematorium and Cemeteries Manager and Registrar went through the report, providing background to the Mercury Abatement Equipment along with an update, the report also referred to the Roof Works, Major Refurbishment Works (including Car Park Lighting).

The Chairman highlighted that those attending Officer Meetings were to brief Members following these meetings having taken place and that the Members are the ones making the decisions.

A vote was taken by Committee Members, 5 voted For and 2 Abstained.

AGREED that:

- i) members approve the setting up of Officer Meetings to discuss further details of works at the crematorium to then share all this information with their respective Members. This allows works to progress more quickly rather than waiting for Member meetings to take place throughout the year; and
- ii) the committee approve a further budget for associated works as described in section 4 of the update on MAE.

9 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) that:

- 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; and
- vi) The detailed revenue and capital information provided in Appendix C, is for noting only.

10 COMMITTEE WORK PROGRAMME

The report considered the committee work programme.

The Chairman and Vice-Chairman requested reports for the September meeting on the following:

- Procurement Process above an agreed amount for committee approval
- Climate Change Pension Fund Statement

11 DATE OF NEXT MEETING

Monday, 20 September 2021

Meeting closed at 11.10 am.

Chairman

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

September 2021

OPERATIONS UPDATE REPORT

1. SUMMARY

1.1 This report seeks to provide an update on staff and current operation of the crematorium

2. RECOMMENDATION

That members note the report

3. STAFFING

3.1 The crematorium was fully staffed with all vacant posts being filled however one staff member has currently left the service which was a part time administration post and recruitment is now underway to back fill this post.

3.2 There is currently 1 member of staff off sick within the service.

3.3 The operational service is fully staffed and development training for staff has now begun to ensure a multi-tasking team can cover all areas of work within the crematorium and grounds to ensure cover is always provided.

4 COVID-19

4.1 The number of funerals have decreased however services are still being booked across both Chapels however numbers have become steady, averaging 10 service per day.

4.2 The staff continue to work in a Covid secure way, and adhering to measures where possible. They remain flexible and committed to ensuring that services are not affected and are operated in a safe manner.

4.3 They continue to work outside as much as possible with the available resources to keep the grounds in good condition and are just implementing summer maintenance works and new borders throughout.

4.4 Witnessed strewing's continue

4.5 The Book of Remembrance has continued to remain open Monday to Friday due to the safety measures that have been implemented to reduce the risk to staff and visitors. Floral Halls are now back open for the public through the week also

4.6 Face coverings in all public areas are still requirement for staff in line with MDC procedures / government guidelines as well as hand sanitiser and appropriate signage as per the risk assessments.

5 New Proposals

5.1 The Crematorium and cemeteries booking system is now being updated as it has been 20 years since this was last looked at. The system is now having new features upgraded such as online booking, financial management and memorial management packages added. This has encountered a slight delay due to the supplier connection issues and busy period of upgrading throughout the industry.

5.2 New Memorial options are required at the crematorium to give the client more options when remembering their loved ones. The current arrangements are limited in terms of choice and income generating. The crematorium is currently selling memorials to the bereaved at a loss and an urgent review of this to start bringing in much needed income is needed.

A separate report detailing memorial options available to Mansfield Crematorium at cost basis and proposed income for members to consider and agree has been produced alongside this report.

6. Commercial Innovation

Electric equipment has been ordered for the Crematorium staff to reduce carbon emissions from grounds machinery with 2 electric mowers now in use on site. Other equipment are yet to arrive but are expected August/September 2021.

7. Cremation Data

7.1 The number of cremations carried out between 1 April 2021 and 30 June 2021 is 533, which is an decrease compared to 745 over the same period in 2020.

The number of cremations estimated for 2021/22 is 2100 from April 2021 – March 2022.

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

The table below shows a comparison per Quarter over the last 2 years. This is a working table and will be populated as the year goes through.

Cremation Data					
Year	2019/20		2020/21		2021/22
Q1	565	Q1	745	Q1	533
Q2	505	Q2	511	Q2	
Q3	579	Q3	640	Q3	
Q4	660	Q4	838	Q4	
Total	2309		2734		

8. Recommendations

That members note the report.

Development of Memorials and Lease Options at Mansfield Crematorium

1 PURPOSE OF REPORT

This report describes current progress and future proposals for renovating the Memorial Gardens at the Crematorium and the proposed improvements to the range and affordability of memorialisation through new lease options. It also addresses issues arising from unauthorised memorials being placed in the Crematorium Gardens. This report is to be read in conjunction with the Exempt Appendix 2a as attached to this report.

2. RECOMMENDATIONS

The Committee is asked to agree to the following

- 2.1 Leasing space at the Crematorium for 5 or 10 years for a range of quality memorials and plaques which are available for purchase from the Council.
- 2.2 To continue with the current grounds improvements at the Crematorium to provide a sustainable quality location for leased memorials.
- 2.3 To the removal of unauthorised memorials following all reasonable attempts to get the families to remove them
- 2.4 To agree that the net required budget is met from general reserves in year 1.

3. BACKGROUND / MAIN ISSUES

Crematorium Garden Memorials

- 3.1 The Crematorium Memorial Gardens comprise different areas within an attractive woodland setting. (see appendix 1a) The gardens attract hundreds of visitors throughout the year, who come to pay their respects to their deceased loved ones in a tranquil attractive wooded and landscaped location, place flowers and to scatter cremated remains. Over time the desire to memorialise their loved one with an inscription on an attractive long lasting memorial in a specific location has become much more popular and staff have endeavoured to meet that need.
- 3.2 An existing plaque area in front of the main building and car park has been provided for memorials, on a leased basis. Over the years however this area has gradually ceased to attract interest, mainly due to the increasing choice of other memorial options available within the gardens themselves. The remainder of the unused area is proposed to be utilised alternatively, by developing the areas further to accommodate more up to date memorials. In terms of memorials for the gardens, the Council offers individual styles of memorials specific to each of the gardens. These vary in price from £26 in the Book of Remembrance through to £408 for a bench or tree memorial within the Gardens.

- 3.3 Refurbished paths have been provided in the gardens in the past to improve the visitor experience and provide a location for placing the granite kerb memorial plaques. This provides a consistent appearance and quality for the gardens. The use of granite plaques also addresses problems with older sandstone memorials, a material which tends to attract stains and mould growth over time, particularly where they are overhung by trees and shrubs. They are also is prone to crumbling due to long term weathering.
- 3.4 There is an ongoing issue with some visitors placing unauthorised memorials, flower vases, photographs and other artefacts throughout the gardens at evenings and weekends, particularly where their relatives' ashes may have been scattered. Unfortunately unauthorised memorials are at a risk of being damaged and cause difficulties with grounds maintenance. They may also deteriorate quickly and can often offend those families whose loved ones remains are also scattered in the same area. Those who have purchased memorials from the Council in the past also ask on a fairly regular basis (approximately 1 in 5 visitors), why we allow this to happen when literature given out by the crematorium states no unauthorised memorials makes it clear that such ad hoc memorialisation is not permitted and will be removed.
- 3.5 There are currently a small amount of memorials and artefacts throughout the gardens which have been placed despite asking visitors not to do this.

Review of Memorial Options

- 3.6 Management must advise that improvements are required to the maintenance and of the memorial gardens, which would include the removal of unauthorised memorials. It is advised that a wider range of memorials should be available on a leased basis, rather than purchased in perpetuity.
- 3.7 If memorials are sold in perpetuity then those particular locations can no longer be used again even though the families may eventually cease to visit them. Over time this would reduce and diminish the areas available for memorialisation. Ultimately this could put pressure on land availability. Leasing memorials would also avoid difficult issues relating to individuals wishing to place privately purchased, and potentially inappropriate memorials in perpetuity within the gardens, rather than take up memorials supplied by the Council.
- 3.8 It is widely known that leasing memorials is done elsewhere at other Crematoria, which enables a family to decide whether to continue with their lease after 10 or 20 years, or release that memorial inscription space for another family to use. It has been identified that current memorial sales at Mansfield Crematorium were below half the average of other crematoria, offering leased memorials.

Proposals

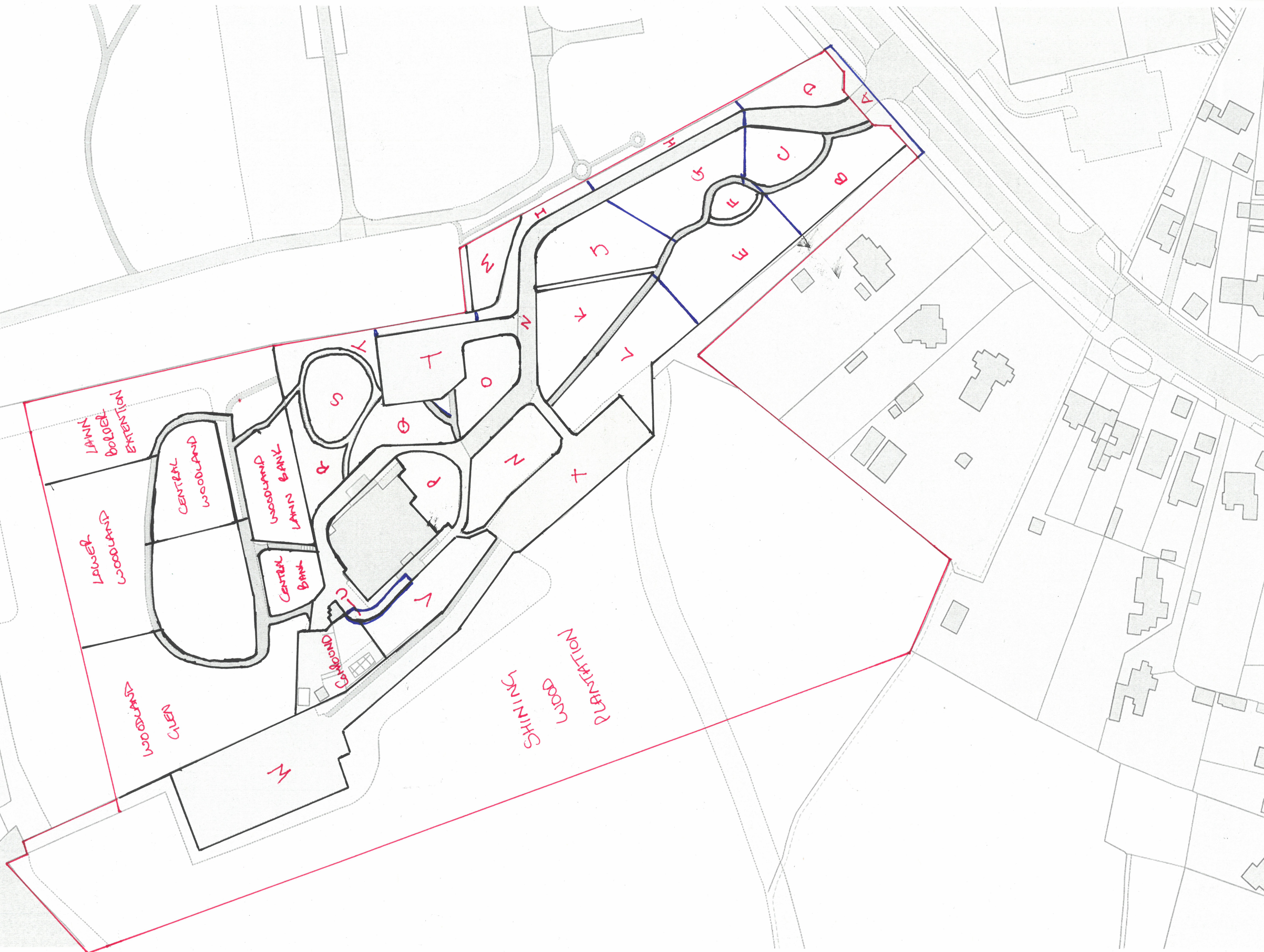
- 3.9 It is proposed to offer 5 and 10 year memorial leases in the future. Families would lease space for an inscribed plaque available to purchase separately which would then be placed on a Council owned memorial. After 5 or 10 years a family could further extend the lease in increments. The current records database will enable staff

to be aware of when particular leases are due for renewal. At that point contact will be made with the family to offer an extension of the lease. If it is not extended, or if the descendants cannot be traced, the memorial space will be offered for lease to another family.

- 3.10 The plaque would be removed and returned to the family if they wished, or stored for a period in the absence of any descendants.
- 3.11 It is proposed to introduce a high quality range of removable granite memorial options and install them within a pleasant and well maintained setting. They can be installed around the edges of the paths or other free standing options. These will be more permanent and easier to maintain than existing memorials.
- 3.12 They will also ensure a consistency of appearance and quality is maintained.
- 3.13 Where space is more limited, it is proposed to using columns as shown in Appendix 2, each supporting a number of leased polished granite plaques located on each face, pointing in different directions, to suit the position where cremated remains are scattered.
- 3.14 It is proposed to trial the use of the remaining vacant plaque areas in the grounds to install small double casket columbaria (see Appendix 2), which enables families to locate their loved ones remains in a safe, secure and attractive inscribed memorial case above ground. There is no option to inter caskets of cremated remains within the gardens themselves as this would require the creation of a burial area which is not the purpose of the gardens. Scatterings on the turf are allowed as they do not have the same land use implications as formal burial grounds. The use of the columns would enable families to memorialise their loved ones whilst keeping their remains intact at the Crematorium, rather than purchasing a cemetery burial plot for casket interments. This leased option also enables families who move away to be able to retrieve their loved ones remains, if they wish to take them elsewhere.
- 3.15 The wooded Gardens are one of the most popular options for families seeking memorials within a woodland garden setting. However, because of this popularity, available space for scattering ashes is becoming limited. An option growing in popularity in other crematoria is the tower columbaria where families can securely store two caskets of cremated remains behind an inscribed memorial plaque within an attractive granite column approximately 1.5m high This option would allow up to 24 families to retain their loved one's remains in an attractive feature on a lease basis within these most popular gardens.
- 3.16 High quality signage is an essential feature for the gardens and new replacement signage is being sourced. This will not only assist the public in finding the specific garden they seek, but also will enable visitors to be informed about management of gardens e.g. not allowing unauthorised memorials or scattering cremated remains without an appointment and avoidance of dog exercise etc. Any unauthorised memorials will be carefully uplifted once discovered and will be taken into safe storage for a three month period. A notice will be placed in the vicinity to advise that the items

can be collected from the crematorium staff during that period, after which they will be disposed of.

- 3.17 A memorial brochure and price list is currently sent out to all families who use the services of the Crematorium. It is proposed that an updated brochure will describe a variety of memorial lease options available for placement within the memorial gardens at the Crematorium and renewal options of existing leases will be explained further.
- 3.18 In terms of the plaque supply itself, it will be important that the plaque size, material, colour, quality and fixings are consistent with the others in the garden. If a customer was able to source and purchase an exact fit for one of these plaques and its security fittings, it could cost them at least £75. This was based on a price obtained from a local independent memorial mason and is more than the Council are proposing to charge. In addition, the Council's current plaque supplier will not sell to private individuals. By allowing alternative providers of plaques there is a risk of an alternative not matching the existing display in size, colour and screwed fitting's.
- 3.19 Appendix 2a shows potential income generation and cost of memorial options in this report which is exempt due to commercial sensitivity. This appendix also sets out proposed budget requirements for the provision of these memorials for the Committee to discuss and agree.
- 3.20 Appendix 3 is a comparison of other Local Authority and Private Sector crematorium offering memorials and the cost to the client at each site as an indicative guide to setting fees and charges for new and existing memorial provision at Mansfield.



Appendix 2 – Proposed Memorials for Mansfield Crematorium including costs and income projection.

It would still be viable to continue selling the memorial that are currently for sale as above however the below should be in addition to the above to offer more choice.

Tower Plaques



Each plaque is sold per family. Each plaque is sold on a lease term basis of either 5 or 10 years to the bereaved. (This includes inscription and installation as well as a 10 year lease). Other towers are also available such as wishing wells, columns in all different sizes.

Granite Benches



Memorial Benches are fairly popular at Mansfield however maintenance of the current wooden benches is proving costly, time consuming and currently purchased and sold at a loss to the Authority.

Bird Boxes



Bird boxes come with a plaque and can be leased for 5 years to the bereaved and inscribed with a name and date of birth and death or a small verse.

Memorial Mushroom



Memorial mushrooms can have a dual purpose. This type of memorial can be used for woodland remembrance and for children's remembrance. Each mushroom contains 3/4 plaques dependant on size. Each plaque is sold to a different family on a 5 year lease term or a full mushroom can be purchased per family for 5 years.

Columbarium



Different size columbarium can be purchased and used to house cremated remains aboveground as another option of memorial for the bereaved. Each Columbarium is made to specification. Each niche can be sold to the bereaved on a 10 year lease and hold up to 2 sets of cremated remains.

The average cost from suppliers for this type of memorial varies depending on style.

Also attached is the Commercial options for different memorials that are offered at other crematorium with current and proposed income for information, and costs and proposed income of the options provided for Mansfield. (Appendix 3)

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

Appendix 3

Memorial Options	Barnby Moor Crem	Chesterfield Crem	Gedling Crem	Lincoln Crem	Crew Crem	Nottingham Crem	Bramcote Crem	Amber Valley	Babworth Crem	Mansfield Crem	Mansfield Crem
BOR	£61 per line	£37 Per line	N/A	£40 Per Line	£37 per line	£44 per line	£37 per line	£61 per line	N/A	£26 per line	£40 per line
Bronze Plaque	N/A	£256 (10 years)	£230 (10 years)	N/A	£205 (10 years)	£368 (5 years)	£530 (5 years)	N/A	£230 (10 years)	£148 (5 Years)	£300 (10 year lease)
Trees	£1010 (15 years)	£741 (10 years)	£1807 (10 years)	N/A	N/A	N/A	N/A	£1010 (15 years)	£1807 (10 years)	£408 (10 years)	£800 (10 year lease)
Vase Blocks/Kerb	£850 (15 years)	£410 (5 years)	£810 (10 years)	£340 (10 years)	£510 (10 years)	£368 (5 years)	N/A	£850 (15 years)	£810 (10 years)	£255 (5 years)	£550 (10 year lease)
Benches	£2255 (15 years)	£1047 (15 years)	£2107 (10 years)	N/A	£1250 (10 years)	£551 (plaque only, 10 years)	N/A	£2255 (15 years)	£2107 (10 years)	£408 (10 years)	£1100 (10 year lease)
Vaults	£1750 (15 years)	£955 (10 years)	£1883 (10 years)	£770 (25 years)	£700 (25 years)	£1294 (10 years)	£1260 (10 years)	£1750 (15 years)	£1883 (10 years)	£570 (10 years)	£1300 (10 year lease)
Bird Boxes	N/A	N/A	N/A	N/A	£105 (5 years)	£262 (5 years)	N/A	N/A	N/A	New Option	£150 (5 year lease)
Tower Plaques	£640 (15 years)	£470 (10 years)	£697 (10 years)	£225 (10 years)	£150 (5 years)	£455 (10 years)	£551 (10 years)	£640 (15 years)	£697 (10 years)	New Option	£300 (10 year lease)
Mushroom Memorial	N/A	£173 (5 Years)	N/A	N/A	N/A	£120 (5 Years)	N/A	N/A	N/A	New Option	£200 (5 year lease)
Columbarium	N/A	£955 (10 years)	£1218 (10 years)	£960 (10 years)	£510 (10 years)	N/A	£1260 (10 years)	N/A	£1218 (10 years)	New Option	£500 (10 year lease)
The above table is a comparison of memorialization between neighbouring crematoria to Mansfield											

Crematorium Future Options Report

Purpose of Report

1. To provide Mansfield crematorium joint committee with options on the future position with regard to the Crematorium.

Summary

2. Alongside the replacement of the cremators and associated equipment, the existing chapels do need refurbishment to provide/meet modern day requirements. Therefore a number of options to meet today's requirements are considered in this report for member's consideration.
 - (a) Option 1 – New Build Crematorium
 - (b) Option 2 - To replace existing cremators alongside improvements to all other areas of the building over the next 18 months.
 - (c) Option 3 – To Progress a refurbishment programme on the building in line with the existing PPW.
 - (d) Option 4 – Suspend Abatement Works and Retender Contract as Joint contract (cremators and abatement)
 - (e) Option 5 – Outsource management and investment of the crematorium to external provider
 - (f) Option 6 – Cease provision

Recommendations

3. It is recommended that officers are tasked with exploring Options 1 (new build crematorium) and 2 (18 month refurbishment programme) as set out in the report in more detail including firm costings for each option therefore allowing members to make an informed choice of the future provision of the service.

Option 1 - New Build Crematorium

4. When considering a new build crematorium there are many requirements to take in to consideration, including accessibility, location, highways, wildlife, utilities and size, however the main limitation being location as determined by the cremation Act 1902 as per the extract below

“No crematorium shall be constructed nearer to any dwelling house than 200 yards except with consent in writing of the owner, lessee and occupier of such house, not within 50 yards of any public highway nor in consecrated part of a burial ground.”

5. This criteria rules out many areas in Mansfield as new housing and retail developments are taking place. One site is to be considered which is the area already in the grounds of the crematorium recently acquired of the 6/7 acre woodland situated South/West of the main building.
6. The estimated cost of a new build crematorium would be in the region of £4m - £5m. Other costs included in this option would be the de-commissioning and demolition of the existing crematorium.
7. Increasing or maintaining throughput will be managed as it currently is now as no decrease in services will be required throughout.
8. The advantages of a new build crematorium

Minimal disruption to existing services

Contractor control

Continuation of Revenue

Protection against loss of business

9. The disadvantages of a new build

Large expenditure to create new build and demolition of existing site

Loss of existing woodland habitat

10. Land can be sourced from other parts of the district in Mansfield or either in Ashfield or Newark and Sherwood. Further investigatory works can be undertaken to do this should this option be considered, bearing in mind that land is already available in Mansfield on the current site which is in the ownership of Mansfield however will require planning permission.

11. In planning terms the land is within a designated area for the 'Protection of Community Open Spaces and Outdoor Sports Provision' – Policy IN3 in the Local Plan.
12. This states that developments that involve the loss of such open space are required to provide an assessment of need, identifying proposed enhancements and / or replacement facilities as relevant.
13. It also states that all such areas are safeguarded unless it can be demonstrated that it is ancillary to some existing recreational use; the open space is surplus to requirements, alternative provision is made or improvements made nearby. Therefore by demolishing the existing site and providing a green space in its place would satisfy this condition.

Option 2 - To replace existing cremators or refurbish the existing cremators alongside improvements to all other areas of the building over the next 18 months.

14. The focus of any redevelopment is mainly limited to the redesign of inner spaces to provide an improved operational environment for staff and visitors and increase service capacity where possible.
15. With any refurbishment project of an existing building, compromise on what is achievable or possible will always form part of the design process. With a site such as Mansfield Crematorium there are restrictions on the building which will need a thorough design process to ensure a solution for the local communities and future requirements.
16. The following are proposals but would require further work to ensure that they are deliverable prior to proceeding.
17. Each section of refurbishment would be split into different areas therefore allowing a phased approach to the refurbishment of the site. These areas would be (see appendix 1 for further details)

Thoresby Chapel and associated areas

Newstead Chapel and associated areas

Office and associated areas

Crematory and associated areas

Phased Approach

18. Option 2 could be delivered over a phased approach to also minimise the impact on service delivery therefore allowing services to continue throughout however at a reduced rate at times during the work programme. By phasing elements of work such as noisy elements at weekends and evenings away from service times and at reduced capacity it is estimated that the project would take up to an estimated 18 months. Throughout this period there would be an estimated loss of income calculated at a % reduction in capacity.

19. The advantages of carrying out a phased approach would be

The continuation of services to the public

Continuation of revenue

Protection of business against competitors and future losses.

20. The disadvantages would be

Disruption to the public in terms of service reduction

Noise/Visual impact on building

Reduction in operational cremators

Logistically more difficult to manage but not impossible

Longer delivery period

Potentially reputational damage to service for distress caused during sensitive time

Full Closure

21. Whilst all the existing challenges remain to refurbish the existing building, a full closure would reduce timescales for the work to be carried out down to approximately 9 months. However the income lost would be potentially greater than a phased approach as this would incur 100% loss of income due to a full closure.

22. The advantages of a full closure would be

Contractor control for quicker delivery of works
Less restrictions
Multiple areas of the building can be worked on at once
Easier to manage
No potential for disruption

23. The Disadvantages of a full closure

Revenue loss for an estimated 9 months
Potential future business losses to competitors such as Gedling, Wilford Hill, and the new facility at Shirebrook if this comes online.
Disruption to the public having no local cremation service
Disruption to visitors of the crematorium.

24. It is expected that the income would return to pre works levels and potentially increase further with having a new facility uplift as clients will be interested in a new look facility

Option 3 - To Progress a refurbishment programme on the building in line with the existing PPW.

25. Mansfield Crematorium could continue with the current PPW programme in place to replace elements of the crematorium and refurbish areas over a 20 year programme as funding becomes available.

26. The Crematorium and joint Authorities however run the risk of failure of existing equipment and furnishings throughout the PPW programme in turn creating further expenditure as the programme would be required to start again for fundamental elements to be replaced during the initial 20 year programme, such as carpets, chairs and other furnishings. It is highly likely that the cremators will fail before their scheduled replacement timeframe in the PPW. Cremators 2 and 3 will likely fail at the same time given they are of similar age and had similar work throughput throughout their working time, Cremator 4 the bariatric cremator is likely to last a little longer however errors on this machine are becoming more frequent as time goes on.

27. The advantages of this programme

Allows the authority to budget for works throughout

Allows control of contracts on site

28. The disadvantages associated with this programme are

The cremators will fail and be irreparable

Loss of income

Reputational damage

Furnishings will fail and further expenditure required to replace during programme sooner than scheduled

Dissatisfaction of the public using the service

Impact on revenue as the bereaved look elsewhere for cremation services.

29. While it is recognised that a PPW programme would be required on site to ensure service provision and longevity of the equipment and furnishings there is a considerable amount of risk with this programme.

Option 4 – Suspend Abatement Works and Retender Contract as Joint contract (cremators and abatement)

30. This option can be considered, and has been discussed at officer level previously. This would involve the suspension of the current contract until an independent survey could be undertaken to determine the suitability of a combined works package would be more beneficial to the committee to ensure a more cost effective long term project.
31. The implication of this option however have to be considered as a current contract stands, if a suspension or even a cancelation of this contract was to take place this would involve financial penalties to the crematorium.
32. A contract is in place for the agreement amount to the supplier for abatement works. It is the understanding of officers that long lead items have been ordered and design works is underway therefore if this contract was to be suspended the items already ordered and work undertaken would require payment. After discussion with Mansfield/Ashfield shared legal service it was advised by the legal team that termination/suspension of the current contract wasn't an option that the Authorities wished to explore due to the risk being too great both reputational and financially. It was the opinion of the legal team that the supplier could demand payment for the full current contract value.

1. Option 5 – Outsource management and investment of the crematorium to external provider.

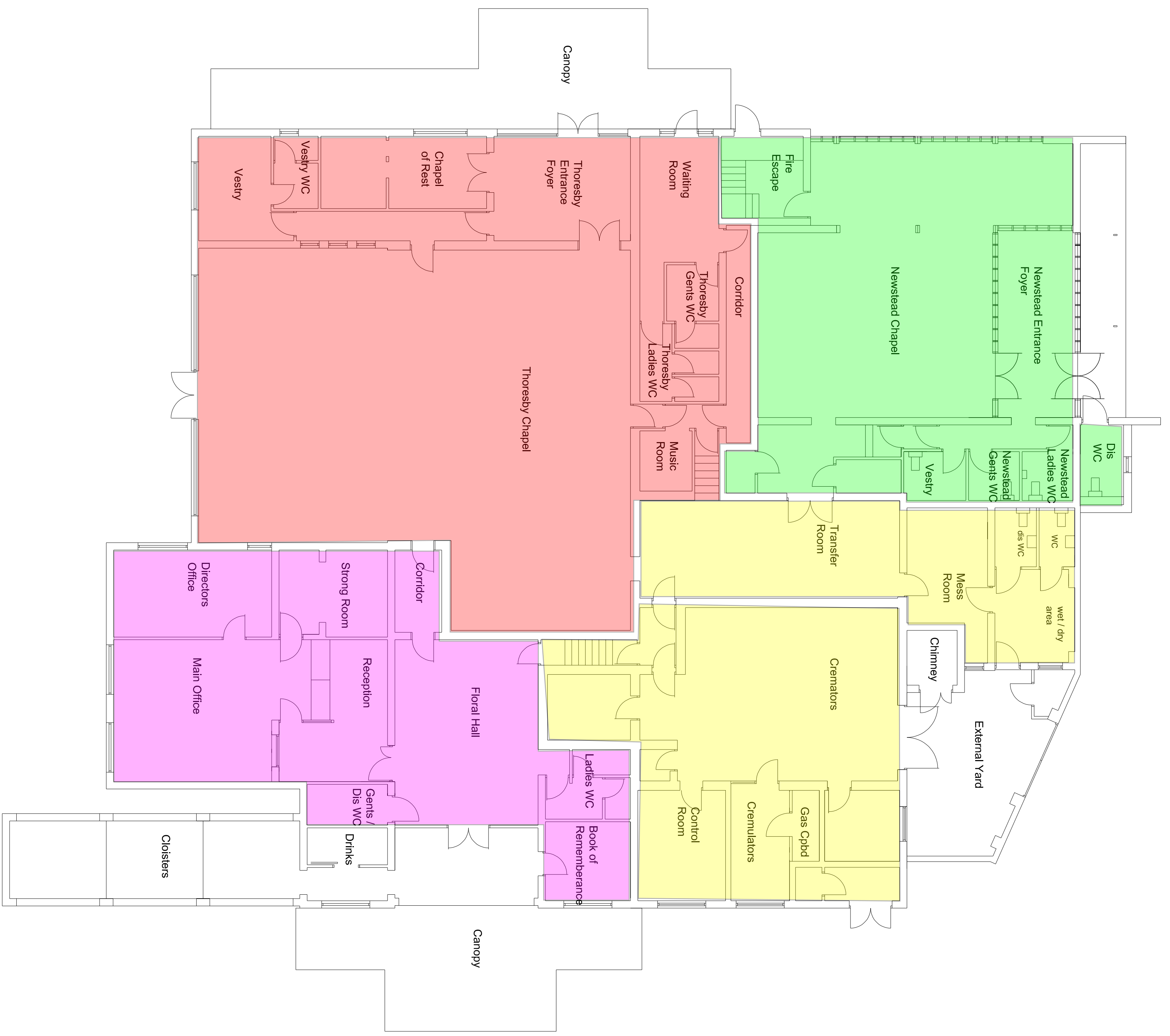
33. Management have been asked to include this option in this report for members to also discuss. The option to enter in to a management arrangement with a third party to manage the crematorium can be explored with a private investor.
34. This would include upfront investment from a third party for refurbishment plans of building and equipment on the basis a third party will want a management fee and a share of income made from the investment made.
35. In turn this would lower the annual payments to each Authority in the short term until any investment is fully returned. However short term would be estimated at 15-20 years over the life of the investment ie equipment.
36. If members would like officers to explore this option further this is something that can be added to the work programme moving forward

1. Option 6 – Cease Provision

37. To cease provision of the crematorium completely has also been asked to be included in this report so that members have a full range of options for consideration.
38. To cease the operation of the crematorium completely would cease any further income to each Authority completely as well as remove a service provision that currently serves 3 authorities and their residents. With investment required urgently at the crematorium members must decide whether it would be financially viable to cease provision of the crematorium, also taking in to account any reputational damage that may arise from this option.
39. If the crematorium is to cease provision, there would still be ongoing maintenance costs, and the future use of the buildings to discuss as to what each Authority would want to see the area used for.
40. Estimated costs would be for the ongoing use of the grounds, demolition of the building and maintenance costs. Maintenance could be provided through the current parks division of the Authority and costs for this can be investigated if this option is to be considered.

Conclusion and Officer Recommendation

41. The six options have been explored which are outlined above in this report for members to consider which approach is best suited for the service and their Authority.
42. The most desirable option would be to build a brand new crematorium and demolish the existing site however the expenditure of this venture may not be financially viable given the amount of expenditure already committed at the crematorium in terms of existing works and the potential increased costs compared with refurbishment works of the existing site.
43. Taking in to account the information provided in this report the proposed Option 2 would be most beneficial to the crematorium. In order to minimise impact on services and timescales option 2 would require further discussions as to whether this is completed as a phased approach or full closure approach.
44. Therefore it is a recommendation from the Crematorium Manager that officers are tasked with exploring Options 1 and 2 in more detail including firm costings for each option therefore allowing members to make an informed choice of the future provision of the service.



MANSFIELD DISTRICT COUNCIL
 DESIGN SERVICES
 125 WESTERFIELD ROAD SOUTH,
 MANSFIELD NOTTINGHAMSHIRE NG19 7BH (01623)463463

Project:
Mansfield Crematorium

Project No:
 Drawing No:
 Date: 12 08 2020

Drawing Title:
Layout Plan

Scale:
1:100 @ A1

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
2 September 2021**

FINANCIAL MANAGEMENT REVIEW

1 APRIL 2021 TO 31 JULY 2021

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2021/2022 financial year for the Mansfield Crematorium as at 31 July 2021.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The revenue budget realignments provided in appendix 2 are for noting only.
- iii) The acquisition of the memorial tree is financed from general reserves, as detailed in 3.1.5.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

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

- Furniture Acquisitions - £15,000 has been realigned to furniture acquisitions to cover the costs of replacing all the pews within the chapels with new chairs which provide more flexibility and are more modern and comfortable.
- Health & Safety Materials and Light Plant and Tools - £11,726 has been realigned to purchase Reactec health and safety equipment to monitor employees use of vibrating equipment and for the acquisition on electric/battery mowers and strimmers as part of the green agenda.

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

Table 1 below summarises the income and expenditure incurred to 31 July 2021 and the variances to revised budgets expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2021 to 31 July 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	405,647	405,647	416,065	10,418	171,948
Premises Related Expenses	366,130	348,444	348,444	0	132,783
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	170,897	203,083	226,932	23,849	39,573
Support Services	64,356	64,356	65,259	903	50,263
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,133,501	1,148,001	1,183,171	35,170	394,566
Revenue Income	-1,839,650	-1,839,650	-1,836,825	2,825	-656,013
Income	-1,839,650	-1,839,650	-1,836,825	2,825	-656,013
Recharge to Cemeteries	-26,562	-26,562	-26,562	0	0
Income Recharges	-26,562	-26,562	-26,562	0	0
Revenue Gross Income	-1,866,212	-1,866,212	-1,863,387	2,825	-656,013
Net Cost of Service	-732,711	-718,211	-680,216	37,995	-261,447
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022
Appropriations from General Reserves - Memorial Tree Acquisition	0	-14,500	-14,500	0	0
Below Net Cost of Service	-80,071	-94,571	-94,571	0	11,022
Net (-) Surplus	-812,782	-812,782	-774,787	37,995	-250,425

CREMATORIUM CAPITAL	FULL YEAR				1 April 2021 to 31 July 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	0
Capital - Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0
Capital - Car Park Lighting brought forward	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0
Capital - PPW Programme Unallocated	138,177	138,177	138,177	0	0
Capital Gross Expenditure	871,491	871,491	871,491	0	0

3.1.1 Employee Expenses total forecasted variance £10,418

In April 2020 the opportunity to pay for three years NCC lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield Crematorium. The payment due for 2021/2022 will be £16,151. As part of the final accounts transactions a prepayment of £16,152 will be processed to move the costs relating to the 2022/2023 contribution into the correct financial year.

An agency cleaner has been employed to meet the increased cleaning regime required during the pandemic. The agency cleaner is currently being financed from vacancy savings within employee costs. The management of

the crematorium are looking to recruit a permanent cleaner in the next few months. Employee budgets will be realigned when the final agency staff costs are known.

Staff training has been undertaken during May 2021 to bring staff training up to date incurring costs of £6,020.

3.1.2 Supplies and Services Expenses total forecasted variance £23,849

The uptake of the webcasting service continues to be popular with the revised forecast increased by £6,950. This will be offset by an increase forecast for webcasting income of (£10,425) as detailed in 3.1.4 below.

The organist was not used during the pandemic restrictions and there have been no requests for this service to date. The budget for expenditure £7,500 and income (£11,250) have been forecast to zero, however this will continue to be monitored.

The budget for CAMEO non abatement fees was originally set at £33,413 which would cover the 2021 costs for 6 months, however due to delays the abatement equipment is not yet installed and working. The forecast budget for fees has been increased to cover the period from Jan-Dec 2021 by £24,337 to £57,750 in total. All budget lines will be monitored throughout the year and if any budget savings are identified, these will be realigned to reduce/offset this budget variance.

3.1.3 Support Services Expenses total forecasted variance £903

The crematorium has used the services of MDC Electricians service at a cost of £903.

3.1.4 Income total forecasted variance £2,825

As detailed in 3.1.2, the demand for the webcasting service has been high in the period April - July and the revised budget forecast has increased by (£10,425) which will be offset by an increase in the webcasting costs of £6,950.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £11,250.

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

3.1.5 Below Net Cost of Service

At the May 2021 JCC meeting, the committee approved the acquisition of a memorial tree for the Crematorium gardens. The cost for this tree is £14,500. There is no budget provision for this acquisition within the

2021/2022 revenue accounts. It is recommended that the acquisition of the tree is financed from usable reserves - general reserves.

Further costs will be incurred for the acquisition of memorial leaves for the tree, but the cost of these will be covered by the income generated from memorial sales.

3.1.6 Capital

There has been no capital spend on these scheme as at 31 July 2021.

3.2 Balance Sheet Review – Table 2 below shows the balance sheet as at 31 July 2021

Table 2

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 July 2021		
31 March 2021		31 July 2021
£		£
2,042,975	Property, Plant & Equipment	2,042,975
2,042,975	Long Term Assets	2,042,975
555,813	Short Term Debtors	509,722
0	NCC Pension Prepayment 2 years	16,152
-51,781	Provisions	-51,781
1,650,505	Cash and Cash Equivalents	991,296
2,154,537	Current Assets	1,465,389
-950,597	Short Term Creditors	0
-950,597	Current Liabilities	0
-1,655,000	Net Pension Liability	-1,655,000
-1,655,000	Long Term Liabilities	-1,655,000
1,591,915	Net Assets	1,853,363
	Financed by:	
709,686	Capital Fund	720,707
0	Surplus/(deficit) in year	250,425
526,557	General Reserve	526,558
1,236,243	Usable Reserves	1,497,690
424,285	Revaluation Reserve	424,285
1,618,690	Capital Adjustment Accounts	1,618,690
-1,687,303	Pension Reserve	-1,687,303
£355,672	Unusable Reserves	355,672
1,591,915	Total Reserves	1,853,363

3.2.1 Long Term Assets – There is currently no movement in the long term assets. Transactions for depreciation and any changes in the re-valuation of the crematorium assets, which is to be undertaken during this financial year, will be calculated before the financial year end.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 31 July 2021 was £509,285.

Table 3 below breaks down the value outstanding per period for the invoices outstanding as at 31 July 2021.

Table 3

Aged Debtor Summary as at 31 July 2021	
Period Invoice Raised	Outstanding
Pre 31 March 2019	£5,374
2019-20 Financial Year	£34
2020-21 Financial Year	£158,349
April 2021	£49,551
May 2021	£45,314
June 2021	£117,123
July 2021	£133,540
TOTAL	£509,285

NCC Pension Prepayment 1 Year – as detailed in 3.1.1 the value for 2022/2023 will be treated as a prepayment at the end of the current financial year.

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

Cash and Cash Equivalents – The main changes relate to the payment of the 2020/2021 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 July 2021 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 July 2021. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2021/2022 accounts that have not yet been paid and the net surplus due to the 3 authorities

3.2.4 Long Term Liabilities

Net Pension Liability – This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.2.5 Usable Reserves

Capital Fund – The capital fund brought forward balance as at 1 April 2021 was £709,685 as shown below in table 4.

The £709,685 brought forward balance includes capital budget totalling £512,314 that have been carried forward from 2020/2021 into 2021/2022.

The approved capital scheme budgets for 2021/2022 total £359,177.

Cremation fees were increased by an additional 3% in 2020/2021. The ongoing income generated from this increase is transferred to the Capital Fund. For the period April to July 2021 this amounted to £11,022. The current forecasted estimate for this income is £46,200.

There has been no capital spend on these scheme as at 31 July 2021.

If these schemes were completed this year then this would result in a capital fund deficit of £115,606. A transfer would need to take place within the useable reserves to ensure there are sufficient funds in the capital fund to finance these projects, this would involve a transfer from the general reserves to the capital fund.

Table 4

Capital Fund Balance Brought Forward 1 April 2021		£709,685
Approved Capital Budgets 2021/2022		
Replacement Abatement Equipment Building Works		-£221,000
PPW Capital Programme Unallocated		-£138,177
		-£359,177
Brought Forward Budgets from 2020/2021		
Replacement Abatement Equipment		-£503,166
Car Park Lighting		-£8,000
Roof Repairs Retention		-£1,148
		-£512,314
3% increase in Standard Cremation Fee 2021/2022		
Actuals April-June 2021		£11,022
Forecast July - March 2022		£35,178
		£46,200
Capital Fund Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)		-£115,606

General Reserve – The General Reserves brought forward balance as at 1 April 2021 was £526,558, as shown below in table 5.

As detailed in 3.1.5 above, it is recommended that the acquisition of the memorial tree is financed from general reserves.

If all the capital budgets are fully spent this year, as in table 4, then funds will need to be transferred from the general reserve to the capital fund to meet these costs.

Table 5

General Reserves Balance Brought Forward 1 April 2021	£526,558
2021/2022 Finance acquisition of Memorial Tree	-£14,500
General Reserves Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)	£512,058

3.2.6 Unusable Reserves

Revaluation reserve - This will remain unchanged until the end of the current financial year.

Capital Adjustment Account – This will remain unchanged until the end of the current financial year.

Pension Reserve - This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.3 The position at 31 July 2021 is a surplus of £250,425, see appendix 1.

The year-end forecast position to 31 March 2022 is a surplus of £774,787 compared to the revised budget surplus of £812,782, which is a decrease in surplus of £37,995.

The main reason for this decrease to the forecast budget surplus is the forecast increase for employee costs, reduction in income and the increase in forecast for the Cameo non abatement fees. Throughout the financial year all areas of income and expenditure will be monitored and any budget savings identified will be realigned to these areas to reduce/offset the decrease in surplus forecast.

3.3.1 Table 6 below shows the forecast surplus payments to each authority based on the revised budget surplus and the usage to date by area as at 31 July 2021.

Table 6

District	April - July 2021 Number of Cremations	April - July 2021 Usage Percentage	Revised Budget Surplus £774,787 split
Ashfield	270	45.23%	£350,406
Mansfield	290	48.58%	£376,362
Newark & Sherwood	37	6.20%	£48,019
TOTAL	597	100.00%	£774,787

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and influences which cannot be accurately forecast	Medium	The budgetary management system is in place whereby finance and budget officers meet to discuss issues surrounding the budgets.

5. ALIGNMENT TO COMMITTEES PRIORITIES

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

6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2019/2020 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
The audit is carried out in accordance with the Accounts and Audit Regulations 2015.
- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: No impact.
- (e) Crime and Disorder: No impact.

- (f) Budget / Resources: This report is to note the out-turn position on the Joint Crematorium Account and the balances on the Reserve funds.

7. CONSULTATION

Head of Neighbourhoods

8. BACKGROUND PAPERS

None.

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

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	292,795	292,795	288,717	-4,078	92,873	
Salaries Overtime	18,000	18,000	18,000	0	8,068	
Salaries National Insurance	23,281	23,281	23,281	0	8,351	
Salaries Superannuation	57,095	57,095	57,095	0	20,209	
Salaries Vacancy Savings	-5,598	-5,598	0	5,598	0	
Superann Additional Allowances	1,315	1,315	1,315	0	46	
Pension Deficit Lump Sum	16,151	16,151	16,151	0	32,303	
Agency Staff	0	0	4,078	4,078	4,078	
Training Expenses Staff	1,200	1,200	6,020	4,820	6,020	
Apprenticeship Levy	1,408	1,408	1,408	0	0	
Employee Related Expenditure	405,647	405,647	416,065	10,418	171,948	
Repair/Maintenance Buildings	30,000	30,000	30,000	0	8,564	
Grounds Maintenance General	17,500	17,500	17,500	0	5,242	
EPA Testing	1,200	1,200	1,200	0	0	
Repair/Maintenance Fixed Plant Cremators	100,000	85,000	85,000	0	-5,915	realignment 8
Electricity	50,000	50,000	50,000	0	6,969	
Gas	42,850	42,850	42,850	0	5,218	
Rent of Premises	159	159	159	0	159	
Business Rates	92,003	91,290	91,290	0	91,290	realignment 11
Sewage/Water Rates	7,500	7,111	7,111	0	780	realignment 11
Insurance	20,218	18,634	18,634	0	18,634	realignment 11
Cleaning Materials	4,200	4,200	4,200	0	1,807	
Legionella	500	500	500	0	35	
Premises Related Expenditure	366,130	348,444	348,444	0	132,783	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Car Allowances	200	200	200	0	0	
Transport Related Expenditure	200	200	200	0	0	
Memorial Tree Equipment Acquisition	0	14,500	14,500	0	7,175	
Equipment Acquisitions	0	0	35	35	35	
Furniture Acquisitions	4,000	19,000	19,000	0	1,790	realignment 8
Health and Safety Materials	0	4,382	4,382	0	4,282	realignment 11
Light Plant and Tools	4,000	11,344	11,344	0	0	realignment 11
Material Purchases	4,000	4,000	4,000	0	-72	
Rodent Control	750	750	750	0	0	
Office Machinery Replacement	1,000	1,000	1,000	0	0	
Covid 19 Supplies and Services	0	0	27	27	27	
Uniforms	5,000	4,000	4,000	0	47	realignment 11
Printing	3,000	1,500	1,500	0	0	realignment 11
Stationery	3,500	2,500	2,500	0	-105	realignment 11
Advertising Other	2,000	500	500	0	0	realignment 11
Waste Collection Skips	1,000	1,000	1,000	0	390	
Medical Referee Fees	38,850	38,850	38,850	0	10,527	
Payments to Local Authorities	6,862	6,862	6,862	0	0	
Software Licences	11,980	11,980	11,980	0	4,550	
Postages	2,800	1,800	1,800	0	560	realignment 11
Systems Software	300	260	260	0	260	realignment 11
Telephones	10,300	8,300	8,300	0	1,473	realignment 11
Webcasting Costs	5,000	5,000	11,950	6,950	5,926	
Conference Expenses	1,000	0	0	0	0	realignment 11
Subscriptions	1,649	1,649	1,649	0	310	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	1,650	
External Legal Expenses	1,500	1,500	1,500	0	0	
Other Expenses General	500	500	500	0	60	
Memorials	0	0	0	0	0	
Temporary Memorials	11,965	11,965	11,965	0	689	
Organist Fees	7,500	7,500	0	-7,500	0	
CAMEO Non Abatement Fees	33,413	33,413	57,750	24,337	0	
Supplies & Services Expenditure	170,897	203,083	226,932	23,849	39,573	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	7,500	7,500	7,500	0	0	
Trade Waste/Recycling	7,496	7,496	7,496	0	0	
Electricians Service	0	0	903	903	903	
Central Corporate Overhead	49,360	49,360	49,360	0	49,360	
Support Services	64,356	64,356	65,259	903	50,263	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,133,501	1,148,001	1,183,171	35,170	394,566	
Book of Remembrance Inscriptions	-20,000	-20,000	-20,000	0	-15,217	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-350	-350	-350	0	-61	
Crematorium Memorials	-42,000	-42,000	-42,000	0	-11,259	
Organist	-11,250	-11,250	0	11,250	0	
Cremation Fees	-1,715,700	-1,715,700	-1,715,700	0	-601,844	
Webcasting Fees	-7,500	-7,500	-17,925	-10,425	-12,902	
Medical Fees	-38,850	-38,850	-38,850	0	-14,171	
Interest Income	-2,500	-2,500	-500	2,000	0	
Miscellaneous Income	-1,500	-1,500	-1,500	0	0	
Under/Over Bankings	0	0	0	0	-20	
Income	-1,839,650	-1,839,650	-1,836,825	2,825	-656,013	
Recharges to Cemeteries	-26,562	-26,562	-26,562	0	0	
Income Recharges	-26,562	-26,562	-26,562	0	0	
Revenue Gross Income	-1,866,212	-1,866,212	-1,863,387	2,825	-656,013	
Net Cost of Service	-732,711	-718,211	-680,216	37,995	-261,447	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022	
Financing Memorial Tree Acquisition from General Reserves	0	-14,500	-14,500	0	0	
Below Net Cost of Service Sub Total	-80,071	-94,571	-94,571	0	11,022	
Net Surplus	-812,782	-812,782	-774,787	37,995	-250,425	

					Appendix 1	
CAPITAL CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	0	
Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0	
Car Park Lighting brought forward budget	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0	
PPW Capital Programme	138,177	138,177	138,177	0	0	
Grand Total	871,491	871,491	871,491	0	0	



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
Budget Realign Ref 8	2021/22	8	£15,000 Wendy Gregson	15/07/2021	Dave Clay

REASON FOR BUDGET REALIGNMENT

Request Dave Clay 13.7.21 to realign £15,000 budget from Crem Fixed Plant Cremators to Crem Furniture. This is due to the acquisition of new chairs and the hire of chairs until the new ones arrive. Due to pandemic restrictions the old pews were removed to allow for social distancing. Now that restrictions are lifting the pews are being replaced by chairs which are more flexible for any future restrictions etc. and more modern/comfortable.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium R/M Fixed Plant General	-15,000	100,000	85,000
				0
		-15,000		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000307	Crematorium Furniture Acquisitions	15,000	4,000	19,000
				0
		15,000		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2021/22	11	£11,726 Wendy Gregson	26/07/2021	David Clay

REASON FOR BUDGET REALIGNMENT

July budget meeting review identified that a Health and Safety materials budget of £4,382 is required for Reactec equipment to monitor employees use of vibrating equipment, also £7,344 required for electric/battery mower and strimmer as part of the Green Agenda.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NDR	-713	92,003	91,290
4101000156	Crematorium Insurance	-1,584	20,218	18,634
4101000437	Crematorium Systems Software	-40	300	260
4101000450	Crematorium Conference	-1,000	1,000	0
4101000353	Crematorium Uniforms	-1,000	5,000	4,000
4101000366	Crematorium Printing	-1,500	3,000	1,500
4101000367	Crematorium Stationery	-1,000	3,500	2,500
4101000370	Crematorium Advertising	-1,500	2,000	500
4101000435	Crematorium Postage	-1,000	2,800	1,800
4101000439	Crematorium Telephones	-2,000	10,300	8,300
4101000150	Crematorium Sewage / Water Rates	-389	7,500	7,111
				0
		-11,726		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000309	Crematorium Health & Safety Materials	4,382	0	4,382
4101000312	Crematorium Light Plant & Tool Acquisitions	7,344	4,000	11,344
				0
		11,726		

Agenda Item 9

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

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

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

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