

## MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

### COMMITTEE MEETING

Meeting to be held at Mansfield & District Crematorium.

**Monday, 6 December 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 Richardson (Committee Member) Councillor 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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1. Apologies for Absence	
2. Declarations of interest by Members and Officers	
3. Declarations of intent to record the meeting	
4. Minutes of the meeting held on 2 September 2021	3 - 8
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11. 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.

- |     |  |         |
|-----|--|---------|
| 12. | Cremator and Abatement Works Update Report | 80 - 83 |
| 13. | Date of Next Meeting - 21 February 2022    |         |

## NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Ashfield District Council Offices, Kirkby-in-Ashfield on Thursday, 2 September 2021 at 10.00 am.

PRESENT: Councillor T Hollis (Chairman)  
Councillor Mrs Hurst (Vice-Chairman)

Councillor D Martin, Cllr H Smith, Councillor A Burgin, Councillor S Richardson, Councillor C Whitby and Councillor T Wildgust

ALSO PRESENT: A Abrahams (previously a Committee Member)

APOLOGIES FOR Councillor T Smith (Committee Member)  
ABSENCE:

### 12 EXCLUSION OF THE PRESS AND PUBLIC

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 involved the likely disclosure of exempt information as defined in of part 1 of Schedule 12A of the Act.

### 13 CREMATION AND ABATEMENT EQUIPMENT UPDATE

This report contains information relating to the financial or business affairs of a particular person (including the authority holding that information) which is a category of exempt information under Schedule 12A of the Local Government Act 1972, Paragraph 3 under which the Committee has the power to exclude the press and public if it so wishes.

RECOMMENDED that under Section 100(A) of the Local Government Act 1972, the press and public be excluded from the meeting during discussion of this item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Schedule 12A of the Act and that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

It is considered that the need to treat the information in this report as exempt outweighs the public interest in disclosure because of potential to prejudice the commercial interests of the contractor, if the financial details were to be put into the public domain thereby becoming available to competitors.

The Committee then continued with the open meeting.

### 14 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

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

15 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intention to record the meeting was declared.

16 MINUTES OF THE MEETING HELD ON 24 MAY 2021

The Minutes of the Meeting held on 24 May 2021 were approved as a correct record and signed by the Chairman.

17 OPERATIONS UPDATE REPORT

The report provided an update on staff and the current operation of the Crematorium.

The Crematorium and Cemeteries Manager and Registrar went through the report highlighting the staffing, Covid-19, new proposals, commercial innovation and cremation data.

The Committee had requested for a visit to other crematoriums which had been held back from last year due to the pandemic. The Crematorium and Cemeteries Manager and Registrar would make contact with other local Crematoriums and then come back to the Committee for their availability.

Councillor Burgin along with the other Committee members requested their thanks be passed on to all the staff at the Crematorium for everything they have done since the pandemic.

AGREED (unanimously) that:

- i) the contents of the report be noted.

18 DEVELOPMENT OF MEMORIALS AND LEASE OPTIONS AT MANSFIELD CREMATORIUM

The report provided 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. The report also addressed issues arising from unauthorised memorials being placed in the Crematorium Gardens.

The Committee discussed the report and suggested more choice be provided in the case of childrens memorials. It was also highlighted to the meeting that signage be provided explaining what you can and can't do, as well as referring to the Policy on Memorials to be discussed at the next meeting.

AGREED (unanimously):

- i) to 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.

- ii) to continue with the current grounds improvements at the Crematorium to provide a sustainable quality location for leased memorials.
- iii) to the removal of unauthorised memorials following all reasonable attempts to get the families to remove them.
- iv) that the net required budget is met from the general reserves in year 1.
- v) that the current Policy on Memorials be brought to and discussed at the next meeting.

## 19 CREMATORIUM FUTURE OPTIONS

The report provided the Committee with options on the future provision with regard to the Crematorium.

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 were considered in the report for members 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.

AGREED (unanimously) that:

- i) 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.

20 FINANCIAL MANAGEMENT REVIEW – 1 APRIL 2021 TO 31 JULY 2021

The report provided the forecasted year end position for the 2021/2022 financial year for the Mansfield Crematorium as at 31 July 2021.

The Head of Finance for Mansfield District Council gave an overview of the report to the members of the Committee.

AGREED (unanimously) that:

- 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.

21 COMMITTEE WORK PROGRAMME

The report considered the Committee Work Programme, noting that the Review of Agreement relating to the Joint Management Arrangements for the Crematorium including Constitutional Changes is to be taken to the February 2022 Committee meeting.

22 DATE OF NEXT MEETING

Monday, 6 December 2021 at 10 am, to be held at the Mansfield District Council Offices.

Meeting closed at 12 pm.

Chairman

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

Document is Restricted

## **MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**

**6 December 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

That members approve Appendix 1 as a new memorial information and Policy for the crematorium to be used sensitively where required by staff.

To agree the direct cremation offer of £360 per cremation for the direct cremations from the Funeral director that has approached the crematorium for this work as described in 6.3.

#### **3. STAFFING**

- 3.1 The crematorium is currently fully staffed with all vacant posts being filled.

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

- 3.3 The manager post has currently being advertised for the crematorium due to the existing manager department for a new venture. The interviews took place on the 11<sup>th</sup> November however no successful candidate was appointed. Interim arrangements are in place with both supervisors taking further responsibilities until the next round of recruitment after the New Year can take place. The current managers last day is the 10<sup>th</sup> December 2021.



#### **4. COVID-19**

- a. The number of funerals have are holding steady however services are still being booked across both Chapels however numbers have become steady, averaging 10 - 12 service per day.
- b. 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.
- c. They continue to work outside with the available resources to keep the grounds in good condition and are just implementing Winter maintenance works and new borders throughout.
- d. Witnessed strewing's continue
- e. 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 remain open for the public through the week also
- f. 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**

- a. The Crematorium and cemeteries booking system is still being updated The system is now having new features upgraded such as online booking, financial management and memorial management packages added. This has encountered further delays due to the ICT resource and connection issues.
- b. A new water main is required for the crematorium building due to low pressure issues for the main building, this is to be funded from the capital funding that the crematorium currently has available. £20K has been placed in a separate code for this work from this budget to ensure water supply to the crematorium continues uninterrupted. This has not being replaced since the crematorium was built and is now past its life expectancy.

- c. The crematorium for many years has had the use of a franking machine on site. The contract for this has now been cancelled therefore the crematorium is now running this until this expires in February 2022. This will then provide a saving to the crematorium of £1300 per annum as post can be sent via the Mansfield corporate system through the civic centre post room.
- d. New CCTV is being sourced to cover the whole site, this is to update the current system to allow better security and ensure site and staff safety throughout. The cost of this is around £20K and currently being procured from the capital budget.
- e. The Audio/Visual system is being upgraded for both chapels to ensure the provision of music and webcasting is at its best for the bereaved at all times. Existing equipment is now becoming obsolete and requires upgrading to continue operation. The cost of this is £14K for both chapels.

(For the items above in sections B, D and E these items can be moved to a new build facility should that option be decided by the committee moving forward however the need for these changes is necessary to ensure sustainable and high quality service delivery).

- f. There is currently a development programme coming in to place for the pond area to turn this area in to a better water feature with lower maintenance and provide further memorials to the bereaved. Included in this development is the upgrading of the infant scattering area for child cremated remains to provide a peaceful and tranquil setting for parents to scatter their babies' ashes.
- g. Mansfield Crematorium are to hold the annual Christmas service this year on Saturday 11<sup>th</sup> December 2021. As no service took place last year due to the pandemic, staff at the crematorium have been working on getting this advertised, and arranging speakers and groups to play at the service. Invites have been sent to all members of the committee. Also the Christmas opening hours will be slightly different this year as the crematorium will remain open on the 29<sup>th</sup> and 30<sup>th</sup> December however will be closed on the 31<sup>st</sup> December to allow the cremators a rest period as well as allowing staff much needed time off after such a difficult couple of years. The Book of Remembrance will remain open and staff will be available if required.

## 6. Commercial Innovation

6.1 Electric equipment has been ordered and delivered for the Crematorium staff to reduce carbon emissions from grounds machinery with 2 electric mowers now in use on site, 2 electric strimmer's, hedge trimmers, chain saws and leaf blowers.

6.2 New Memorial options have now been procured at the crematorium to give the client more options when remembering their loved ones. The installation of new memorial line will commence shortly as all memorial products have now been ordered and awaiting delivery along with new memorial information and policy redesign. (See appendix 1 for memorial photos of those ordered).

6.3 The crematorium has been approached by a local funeral director to seek information if the crematorium is interested in taking the direct cremations from this Funeral director on an annual basis. This would involve every direct cremation from this Funeral Director coming to Mansfield crematorium and reviewed annually. This would generate further income for the service as well as providing a highly dignified and local cremation service to the residents of each Authority. The amount of direct cremations would be on average 85 per annum and to provide an offer of £360 per cremation would generate in excess of £30K per annum extra to what is currently being achieved.

## 7. Cremation Data

7.1 The number of cremations carried out between 1 July 2021 and 30 September 2021 is 558, which is an increase compared to 511 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		745		533
Q2	505		511		558
Q3	579		640		
Q4	660		838		
Total	2309		2734		

## **8. Recommendations**

That members note the report.

That members approve Appendix 1 as a new memorial information and Policy for the crematorium to be used sensitively where required by staff

To agree the direct cremation offer of £360 per cremation for the direct cremations from the Funeral director that has approached the crematorium for this work.

# MANSFIELD CREMATORIUM



MEMORIAL  
INFORMATION  
AND POLICY

## **Memorials at Mansfield Crematorium**

We understand that everyone would like some way of remembering those they have lost, so we are developing an extensive range of memorial options to allow you to commemorate your loved ones in your own special way.

Any of our memorials can be personalised with your own message. Most of our wide range of memorials can be leased for 5 or 10 year periods which can be renewed as many times as you wish.

An entry in our Book of Remembrance will remain there forever. Mansfield Crematorium is pleased to provide the following options from which you can choose:

### **• Book of Remembrance, Miniature Books and Cards**

This form of memorial is in four volumes, one for each quarter of the year, and bound in finest quality leather, richly tooled in gold. It has leaves of the finest hand made vellum.



Each volume has a separate page for each day, and the pages are turned daily so that people may visit and see the entries for that day. This is a simple, dignified and permanent memorial. The day in which the entry is placed is usually the date of death, however, any date may be used such a birthday or wedding anniversary. Entries may also be viewed on the internet by visiting <http://mansfield.bookofremembrance.co.uk>

Please note that it can take up to one year for the entry to appear online.

Opening Hours of the Book Room The room which houses the Book of Remembrance is open Monday to Friday 9am to 5pm. Mothers Day, Fathers Day and Christmas Day opening hours are 10am – 4pm

Friends and family may wish to have a copy of the inscription as it appears in the Book of Remembrance, not only as a personal keepsake, but also to send to those who cannot easily visit the crematorium to view the original entry.

For this purpose, Memorial Books and Cards are available to order. The Card measures approximately 171mm by 124mm and is an exact replica of the entry in the Book of Remembrance. Inscriptions in the Miniature Books and Cards are to the same high standards as the main book, and are hand written and drawn by the same calligraphers.

Our Miniature Books have several pages so that future entries can be added to create a personal family record. It is also possible to have a flower, picture, badge or motif entered alongside your inscription in the main Book as well as the Miniature versions. Many families like the comfort of knowing exactly where their loved ones cremated remains lie and want a more traditional granite memorial and inscription.

## • Sanctums/Ash Vaults

Our Sanctums are an above ground vault, large enough to securely house two or four sets of cremated remains in standard sized caskets or polytainers and can be leased for 5 or 10 years.

The Crematorium has developed an area in the grounds where the Sanctums will be placed in line with the walkway amongst the trees in this area. The Sanctum includes a large granite plaque on which you can add your own personalised inscription. If you wish, you can also add an image of your choice to the plaque, creating a very personal memorial. Each image is individually priced dependant on design.



## • Mushrooms

Mushrooms Located within the more rural and natural surroundings of our Woodland area, you will find our memorial mushrooms.

The winding path, and less manicured grassland, provides a beautiful peaceful area for you to remember your loved ones. The delightful mushrooms are available in 3 sizes ranging from a small 3 disc mushroom to a large 5 disc mushroom.



There are 2 different leasing options for you to consider: Communal Mushrooms - A communal mushroom allows you to lease just one disc on a mushroom where other families can also lease discs.

Your disc can be personalised with an inscription of your choice.

Individual Mushrooms - A mushroom of any size can be leased by you for a period of 5 years. All of the plaques on that mushroom will be available for you to add your own messages

## • Rose Bushes

Rose Bushes Rose Bushes remain a popular choice at Mansfield Crematorium. Roses are available to lease for periods of 5 years and a plaque is provided as part of the lease, on which you may choose your own personal inscription.

During the lease period our dedicated Gardeners will care for your rose. If you have a particular type of rose that you would like to lease, please write this on the application form and we will do our utmost to source it for you.



## • Seats

Often families like to come to the grounds and sit peacefully remembering their loved ones. Memorial seats can be leased and placed in suitable positions within the Crematorium grounds. Once again a granite plaque with an inscription of your choice is included within the price.

The plaque will be fitted to the top of the backrest for a period of 10 years. Unfortunately, there is limited availability for seats as the Crematorium is very careful about their location and their impact on the aesthetics of the grounds. If you are interested in a memorial seat please speak to a member of staff who will advise on the likely availability



## • Kerb Plaques

Kerb Plaques are also a popular choice at the Crematorium and are situated in front of the pond at the Crematorium. There is areas all around the pond whereby plaques can be placed.

Cremated remains of loved ones can be strewn on grasses areas and Kerb plaques leased for 10 years to commemorate their passing. Traditionally, ashes are strewn close to the plaque as possible on the grassed area.



## • Trees

Mansfield Crematorium is proud of its beautiful grounds, full of a wide variety of trees, shrubs and bedding areas. In particular, we have many mature trees of different varieties planted in the grounds of the Crematorium.

We have developed a scheme that allows families to lease one of our trees for a period of 10 years.

These memorial trees have proved very popular and are a wonderful way to celebrate the life of a loved one. We can offer a 10 year lease for trees that are not already adopted. This includes a personalised bronze plaque.





## • **Columbarium**

Our Columbarium is an individual niche in a 32 vault circular memorial. It is an above ground vaulted product, large enough to accommodate 3 sets of cremated remains.

Each of the granite plaques has ample room for designs and inscriptions, within the compact 6ft diameter. The Columbarium is located within the Gardens at Mansfield Crematorium.

The Lease options include a black granite plaque with inscription. Additional inscriptions are available and further information can be found at the crematorium office.



Photo plaques can be added to the plaque at the time of ordering for a more personalised memorial option to your loved one.

The columbarium gives families a defined resting place for their loved ones which they can visit any time through the year.

## • **Baby Remembrance Tower**

One of the most recent additions to our memorial portfolio is the Baby remembrance Tower located in the Children and Babies Memorial Garden. This memorial is reserved exclusively for plaques commemorating the loss of a baby or young child.

The baby garden is being developed so we can provide a calm and tranquil setting to help bereaved parents to remember their babies. Plaques on the tower can be leased for 10 years and if possible, you can choose where you would like your plaque to be placed on the memorial.

You are also able to personalise your plaque with an inscription of your choosing. There is also the option of including a small image on the plaque. Each image is individually priced dependant on the design chosen.



Other memorialisation options will become available in the future. Please check our website for further updates.

If you have any questions regarding the contents of this leaflet please do not hesitate to contact using the details below.

## **Terms & Conditions**

These Rules and Regulations are applicable to all visitors to the Crematorium and grounds.

The Crematorium is managed by the Mansfield Bereavement Services Joint Committee.

Smoking is not permitted in the Crematorium building and we would politely ask that visitors refrain from smoking in the remembrance grounds if possible. If you must smoke, please dispose of all waste matter and stubs responsibly in the bins provided.

All persons shall conduct themselves with due reverence and respect whilst in the Crematorium and grounds, respecting the need for sensitivity, quiet and privacy in all remembrance areas. The disposal of Cremated Remains within the grounds can only be conducted by a prior appointment with the office. Unauthorised scatterings/disposals will be removed.

Children under 16 years of age are not allowed within the Crematorium Grounds except under the supervision of a responsible adult. Dogs and animals are not permitted in the Crematorium grounds, except for registered assistance dogs. Dogs/pets may only attend a funeral with prior notice to the Crematorium office.

Cut flowers, without wrapper or binding may be left in the Woodland area, the Gardens and scattering areas. Flowers in containers, frames, pots or tubs can be left however will be removed by staff each Wednesday of the week. Any items inappropriately placed elsewhere will be relocated by the grounds team.

The Crematorium accepts no responsibility for plants or flowers left in the grounds other than for their clearance if they have deteriorated or been damaged by wildlife.

Artificial flowers are permitted and must be contained in the flower container as part of the memorial. Artificial flowers are not permitted anywhere else within the Crematorium grounds; except for during the Christmas period. Those that are found after this date will be removed and disposed of.

Receptacle's for flowers placed or formed in the ground for flowers are not permitted. Such items pose a hazard to safety and will be removed immediately.

The hanging of personal items, decorations, balloons or flowers from memorials, trees or bushes is not permitted and such items will be removed and disposed of immediately.

Wind chimes, wooden crosses or other temporary memorials are discouraged and will be removed where they cause the outlook of the crematorium to be affected. If temporary memorials have become broken they will be removed without notice.

The Crematorium has a structured grounds maintenance programme. The private planting of trees, plants, shrubs and bulbs is prohibited. Any such planted items will be removed.

The Crematorium reserves the right to remove or relocate any items which were previously donated or are without a lease agreement. The alteration or adjustment of a memorial can only be done after prior notice and consent of the Crematorium office. All work approved will be undertaken by the Crematorium staff only

Any items that are removed from the crematorium grounds will be kept for up to 3 months for you to collect if you wish.

In the event of a memorial not being renewed after the leased period, the plaque will be removed from the memorial and kept for up to 3 months for you to collect if you wish.

Mansfield & District Joint Crematorium Derby Road, Mansfield, Nottinghamshire NG18 5BJ Tel:  
01623 621811 [crematorium@mansfield.gov.uk](mailto:crematorium@mansfield.gov.uk)



## **Crematorium Development Report**

**6 December 2021**

### **Purpose of Report**

To provide Mansfield crematorium joint committee with options on the future development of the Crematorium as requested from the September 2021 meeting.

### **Summary**

Alongside the replacement of the cremators and associated equipment program which has now been temporary suspended due to structural issues, the existing building does need significant refurbishment to provide/meet modern day requirements.

Therefore two options to meet today's requirements are considered in this report for member's consideration as asked for by members from the September 21 meeting.

- (a) Option 1 – New Build Crematorium
- (b) Option 2 - To replace all existing furniture and fittings of the crematorium building including major structural works to provide a more modern and up to date facility.

### **Recommendations**

It is recommended that members of Joint Crematorium Committee decide on a favourable option from the above choices in this report in line with the officer's recommendation further in the conclusion of this report so officers can progress further development for the crematorium.

## **Option 1 - New Build Crematorium**

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."*

The above criteria rules out many areas in Mansfield as new housing and retail developments are taking place.

There is sufficient capacity within the current site to build a new crematorium, this is the area is on the site of the car park extension that has recently being developed.

Utilising this area and a fraction of the woodland would avoid the felling of a considerable number of trees and destruction of wildlife habitat in that area.

Initial estimated cost of a new build crematorium would be in the region of £4m - £5m. This would include the de-commissioning and demolition of the existing crematorium.

This option would allow existing services to be maintained throughout the build without loss of income.

### **Summary of the advantages of a new build crematorium**

- Minimal disruption to existing services
- Contractor control
- Continuation of Revenue during build
- Protection against loss of business
- Current facilities are dated and not competitive with newer sites

- It would ensure that revenue stream is safeguarded for a number of years

### **The disadvantages of a new build**

- Significant expenditure to create new build and demolition of existing site
- Loss of existing woodland habitat

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.

Given the age and condition of the current crematorium and cremators and difficulty in installing abatement equipment it is important that a decision is made as soon as possible to avoid potential unknown costs related to the current facility.

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. The use of the existing car park to build the new site would be more beneficial as to minimise impact on woodland, and provide less disturbance to the site. This would also reduce cost as the site is already hard standing.

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.

### **Estimated New Build Cost**

The outline cost of this option provided in the finance report for members to consider.

<b>Capital Costs Breakdown</b>	
Facilitating works estimate	125,250
Building estimate -1121.33m2	
£3028.00/m2	3,395,388
Adjustment for the effect of Covid-19 2.5%	88,016
Project/design team fees 15%	541,298
Design development risks estimate	414,995
Allowance for inflation to anticipated tender date (sub total F) 2.44%	111,339
<b>Total</b>	<b>4,676,286</b>

<b>Revenue Costs</b>	
Minimum Revenue Provision	4,676,286
Interest over 20 years EIP rate 2.25%	235,007
Interest over 40 years EIP rate 2.44%	1,807,065
Maintenance of Cremators 20 years	1,840,000
Temporary cremator provision £99K for min 6 months x 2	198,000
Penalty Clauses to get out of existing Matthews Contract £300K to £400K	200,000
Loss of income due to competition/ age of MDC Crematorium 3 years 20/21 cremation fees were £2,030,545	
Inflationary increase on income for 25 years	
<b>Total</b>	<b>8,956,358</b>

## **Option 2 – Refurbish the current Crematorium**

The focus of any redevelopment up to now has been mainly limited to the redesign of inner spaces to provide an improved operational environment for staff and visitors and increase service capacity where possible.

To replace all existing furniture and fittings of the crematorium building including major structural works to provide a more modern and up to date facility

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 is restrictions on the building which will need a thorough design process to ensure a solution for the local communities and future requirements.

The following are proposals but would require further work to ensure that they are deliverable prior to proceeding. That further work would be intrusive surveys on site which would increase disruption.

The recent issues with contractors regarding the installation of abatement equipment which has been abandoned due to the floor not being able to support the installation is a warning as to the potential pitfalls of hidden costs relating to redevelopment.

This may result in partial or full shutdown of the crematorium.

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

- Thoresby Chapel and associated areas
- Newstead Chapel and associated areas
- Office and associated areas
- Crematory and associated areas

There are options available on how these works could progress which are outlined below



## **Phased Approach**

This 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. Estimated loss of income £735K (based on a 25% reduction of average cremation numbers, equalling a 900 cremations loss over 18 month @ £817 per cremation)

### **The advantages of carrying out a phased approach**

- The continuation of services to the public
- Continuation of revenue
- Protection of business against competitors and future losses.

### **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**

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.

The loss of income would be estimated at £1.4m in 9 months (based on 10 cremations per day @ £817 per cremation for 36 weeks)

### **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

### **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.

## Estimated Refurbishment Costs

The costs for refurbishment below are based on partial shutdown

Capital Costs		Loans over 20 yrs
Timescale 18 months		
Refurbishment of chapels:		994,209
Cremators		1,019,000
Total Capital		2,013,209

Revenue Costs	
Minimum Revenue Provision	2,013,209
Interest over 20 years EIP rate 2.25%	235,007
Interest over 20 years EIP rate 2.25%	229,289
Maintenance of Cremators 20 years	1,840,000
Temporary cremator provision £99K for min 6 months x 2	198,000
Loss of income due to reduce capacity over 18 months 25% reduction	735,300
Penalty Clauses to get out of existing Matthews Contract £300K to £400K	200,000
Total	5,450,805

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

## Estimate costs for both options

Anticipated Costs	New Build	Refurbishment
Cremator Loan length (years)	20	20
Building loan life (years)	40	20
Capital Cost Cremators (new / existing)	1,019,000	1,019,000
Capital Cost Building	3,657,286	994,209
Abortive costs	200,000	200,000
Revenue costs excluding interest	2,038,000	2,773,300
Interest costs cremators	235,007	235,007
Interest costs buildings	1,807,065	229,289
<b>Total Cost to Crem</b>	<b>8,956,358</b>	<b>5,450,805</b>

One option available is to reduce surpluses, shown below are the effect of 10 and 20% reductions for your consideration.

<b>10% reduction in surpluses</b>		
10% reduction in surpluses Total	<b>-3,489,800</b>	<b>-1,741,800</b>
cost to MDC 49.48% / annum	43,169	43,092
cost to ADC 44.81% / annum	39,094	39,025
cost to NS 5.71% / annum	4,982	4,973
<b>Cost to Crem reduced by 10% reduction</b>	5,466,558	3,709,005

<b>20% reduction in surpluses</b>		
20% reduction in surpluses Total	<b>-6,979,600</b>	<b>-3,483,600</b>
cost to MDC 49.48% / annum	86,338	86,184
cost to ADC 44.81% / annum	78,189	78,050
cost to NS 5.71% / annum	9,963	9,946
<b>Cost to Crem reduced by 20% reduction</b>	1,976,758	1,967,205

Supporting documents to this report are attached in the following Appendices

Appendix 1 - Order of Cost Estimate New Build

Appendix 2 - Layout Plan

Appendix 3 – Order of Cost Estimate Refurbishment

Appendix 4 – Provisional Schedule of Items

### **Conclusion and Officer Recommendation**

1. The two 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.
2. The most desirable option would be to build a brand new crematorium and demolish the existing site however the expenditure of this venture is significant. With regard to the alternative option of refurbishment there is potentially a significant element of risk associated with this option due to the age of the crematorium and structural issues which resulted in the abandonment of the abatement upgrade.

3. Taking in to account the information provided in this report members are asked to decide what would be most beneficial to the crematorium. In order to
  - To minimise impact on services and timescales.
  - To ensure that the Crematorium is competitive with other local facilities
  - Consider whether if refurbishment is the selected option approach will be a phased or full closure.
4. After speaking with Mansfield Design Services the current costings on the refurbishment would require an extra 25% to be added to costs that have currently being submitted. To this affect the cost of refurbishment is pushing £1m + depending on how extensive the work wants to go.

If the new build option was approved this would ultimately cut down on general maintenance of the building, and have lower running costs. A new facility would be more eco-friendly to ensure an environmentally friendly site was created.

A site such as this would be more comparable to other newer sites that are within the area and compete with new facilities that are currently in the pipeline.

It also has to be recognised that the existing facility is aging and a decision needs to be made as to whether it is viable to continue investing in to a facility that will continue needing significant expenditure.

5. Therefore it is a recommendation from the Crematorium Manager that officers are tasked with progressing the preferred option of Option 1 to develop the service further now that firm costings for each option have been presented therefore allowing members to make an informed choice of the future provision of the service.

**MANSFIELD DISTRICT COUNCIL**

## ORDER OF COST ESTIMATE

## PROJECT DETAILS

TITLE

## Crematorium Refurbishment

## WORKS COST ESTIMATE

Facilitating works estimate	£	125,250.00
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Building estimate	1121.33 m2	x	£ 3,028.00 /m2	£ 3,395,387.24
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Mansfield ( 98; sample 14 )	1.00	£ 3,395,387.24
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External works See Breakdown

Adjustments and additions	£	-
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Apply 15% uplift for phased approach	£	-
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Difference between source data and current scheme	£	-
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Works cost estimate (sub total A)	£ 3,520,637.24
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## ADJUSTMENT FOR THE EFFECT OF COVID-19

Adjustment for the effect of Covid-19	2.50%	£	88,015.93
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Adjusted works cost estimate (sub total A1)	£ 3,608,653.17
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## PROJECT / DESIGN FEES AND OTHER DEVELOPMENT COSTS

Project/design team fees	15.00%	£	541,297.98
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Other development/project costs estimate	£	-
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Project/design fees and other development costs (sub total B)	£	541,297.98
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## BASE COST ESTIMATE

Base cost estimate A1 + B (sub total C)	£ 4,149,951.15
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## RISK ALLOWANCE ESTIMATE

Design development risks estimate	10%	£	414,995.11
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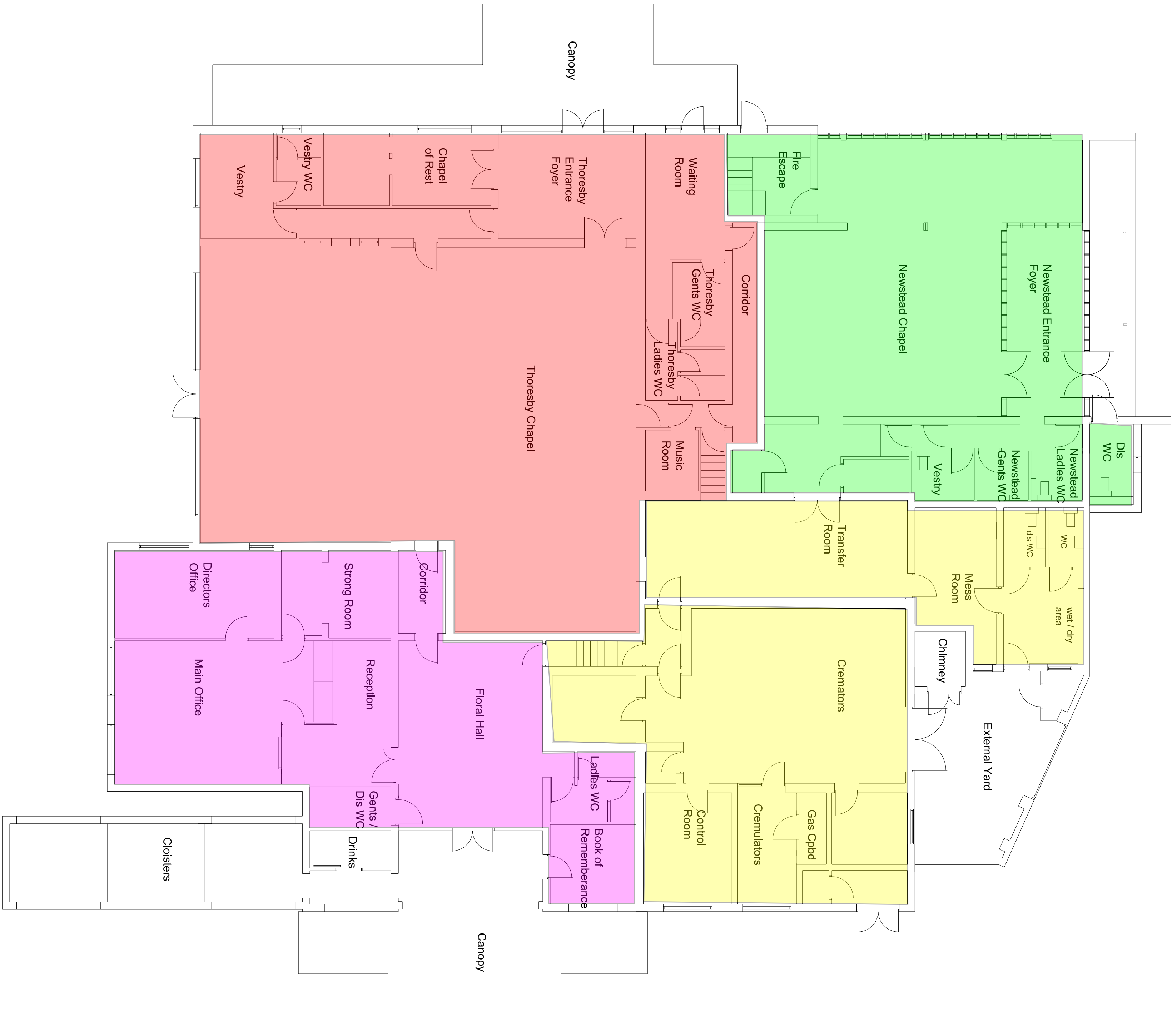
Construction risks estimate	£	-
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Employers change risk estimate	£	-
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Employers other risks estimate	£	-
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Risk allowance estimate (sub total D)	£	414,995.11
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COST LIMIT (EXCLUDING INFLATION)			
Cost limit C + D (sub total E)		£	4,564,946.26
TENDER INFLATION ESTIMATE			
Allowance for inflation to anticipated tender date (sub total F)	2.44%	£	111,339.26
Tender inflation estimate (sub total G)		£	111,339.26
Cost limit (firm price tender)			
Cost limit (firm price tender) E + G (sub total H)		£	4,676,285.52



MANSFIELD DISTRICT COUNCIL  
DESIGN SERVICES  
2000 WESTERFIELD ROAD SOUTH  
MANSFIELD NOTTINGHAMSHIRE NG19 7BH (01623)463463

Project No:

Drawing No:  
Date: 12 08 2020

Mansfield Crematorium

Scale:

Layout Plan

1:100 @ A1



MANSFIELD DISTRICT COUNCIL

ORDER OF COST ESTIMATE

PROJECT DETAILS

TITLE Crematorium Refurbishment

WORKS COST ESTIMATE

Facilitating works estimate					Inc.	
Building estimate	759 m2	x	£	928.57 /m2	£	704,784.63
Mansfield ( 98; sample 14 )				1	£	704,784.63
External works						
Adjustments and additions					£	-
Difference between source data and current scheme					£	-
<b>Works cost estimate (sub total A)</b>					£	704,784.63

ADJUSTMENT FOR THE EFFECT OF COVID-19

Adjustment for the effect of Covid-19				2.50%	£	17,619.62
<b>Adjusted works cost estimate (sub total A1)</b>					£	722,404.25

PROJECT / DESIGN FEES AND OTHER DEVELOPMENT COSTS

Project/design team fees				10.10%	£	72,962.83
Other development/project costs estimate					£	-

Project/design fees and other development costs (sub total B)	£	72,962.83
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#### BASE COST ESTIMATE

Base cost estimate A1 + B (sub total C)	£	795,367.07
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#### RISK ALLOWANCE ESTIMATE

Design development risks estimate	10%	£	79,536.71
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Construction risks estimate		£	-
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Employers change risk estimate		£	-
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Employers other risks estimate		£	-
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Risk allowance estimate (sub total D)	£	79,536.71
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#### COST LIMIT (EXCLUDING INFLATION)

Cost limit C + D (sub total E)	£	874,903.78
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#### TENDER INFLATION ESTIMATE

Allowance for inflation to anticipated tender date (sub total F)	2.44%	£	21,338.95
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Tender inflation estimate (sub total G)	£	21,338.95
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#### Cost limit (firm price tender)

Cost limit (firm price tender) E + G (sub total H)	£	896,242.73
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Plus 25% contingency for major restructual works as per informaion provided by design services on base cost		£198,841.75
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Total including contingency		£994,208.75
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## **Mansfield District Council**

### **Mansfield Crematorium Future Refurbishment Works** **Provisional Schedule of Items**

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

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

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

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**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
6 December 2021**

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**FINANCIAL MANAGEMENT REVIEW  
1 APRIL 2021 TO 30 SEPTEMBER 2021**

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**1. SUMMARY**

- 1.1 This report shows the forecasted year end position for the 2021/2022 financial year for the Mansfield Crematorium as at 30 September 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.

**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.

Revisions to the allocation of the original capital budgets have been undertaken and two budget realignments have been processed from the PPW Unallocated budget to reflect the revised budgets required for the following schemes:-

- Replacement Music System required as soon as possible due to poor sound quality and customer complaints full replacement cost estimated at £20,000.
- New Water Main – works required to replace the original 1960's water main due to corrosion of the metal service pipework and leaking joints on the crematorium side of the main stop valve. Works estimated at £20,000.

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

Table 1 below summarises the income and expenditure incurred to 30 September 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 30 September 2021
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	405,647	405,647	421,474	15,827	240,509
Premises Related Expenses	366,130	348,444	345,333	-3,111	178,140
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	170,897	231,689	259,404	27,715	75,030
Support Services	64,356	64,356	65,413	1,057	50,417
Depreciation & Impairment	126,271	126,271	126,271	0	0
<b>Revenue Gross Expenditure</b>	<b>1,133,501</b>	<b>1,176,607</b>	<b>1,218,095</b>	<b>41,488</b>	<b>544,095</b>
Revenue Income	-1,839,650	-1,850,150	-1,888,975	-38,825	-882,770
<b>Income</b>	<b>-1,839,650</b>	<b>-1,850,150</b>	<b>-1,888,975</b>	<b>-38,825</b>	<b>-882,770</b>
Recharge to Cemeteries	-26,562	-26,562	-26,562	0	0
<b>Income Recharges</b>	<b>-26,562</b>	<b>-26,562</b>	<b>-26,562</b>	<b>0</b>	<b>0</b>
<b>Revenue Gross Income</b>	<b>-1,866,212</b>	<b>-1,876,712</b>	<b>-1,915,537</b>	<b>-38,825</b>	<b>-882,770</b>
<b>Net Cost of Service</b>	<b>-732,711</b>	<b>-700,105</b>	<b>-697,442</b>	<b>2,663</b>	<b>-338,675</b>
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
Appropriations from General Reserves - Other New Memorial Lines	0	-18,106	-18,106	0	0
<b>Below Net Cost of Service</b>	<b>-80,071</b>	<b>-112,677</b>	<b>-112,677</b>	<b>0</b>	<b>11,022</b>
<b>Net (-) Surplus</b>	<b>-812,782</b>	<b>-812,782</b>	<b>-810,119</b>	<b>2,663</b>	<b>-327,653</b>

CREMATORIUM CAPITAL	FULL YEAR				1 April 2021 to 30 September 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	2,068
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	98,177	98,177	0	0
Capital - 21/22 Music System	0	20,000	20,000	0	0
Capital - 21/22 Water Main	0	20,000	20,000	0	0
<b>Capital Gross Expenditure</b>	<b>871,491</b>	<b>871,491</b>	<b>871,491</b>	<b>0</b>	<b>2,068</b>

### 3.1.1 Employee Expenses total forecasted variance £15,827

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.

Agency staff have been employed to cover clerical and cleaning duties due to either vacancies arising during periods of increased workload and to meet the increased cleaning regime required as a result of the pandemic. These agency costs are partly financed from vacancy savings within employee costs.

Staff training has been undertaken this year to bring staff training up to date.

### 3.1.2 Premises total forecasted variance (£3,111) this is due to a saving on EPA testing due to the abatement equipment not being operational and reduced monthly water rates.

### 3.1.3 Supplies and Services Expenses total forecasted variance £27,715

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 few requests for this service to date. The budget for expenditure has been reduced from £7,500 to £900 and income has been reduced from (£11,250) to (£1,350), the demand for this service will continue to be monitored.

A further £2,966 spend is forecast for the replacement of obsolete light plant and tools with battery powered replacements.

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.

### 3.1.4 Support Services Expenses total forecasted variance £1,057

The crematorium has used the services of MDC Electricians service at a cost of £1,057.



### 3.1.5 Income total forecasted variance (£38,825)

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 £9,900.

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

The forecast income from Cremation Fees has been increased by (£40,300) based on the invoices raised for funerals held up to 30 September 2021 and the forecasted number for funerals for the October to March period.

### 3.1.6 Below Net Cost of Service

At the Sept 2021 JCC meeting, the committee approved that the cost for the acquisition of a memorial tree, leaves for inscription and new memorials and plaques for the Crematorium gardens would be financed from general reserves. The costs were forecast as £14,500 for memorial tree acquisition and £18,106 for the new memorial lines, inscription leaves and plaques. All future acquisition from 2022/2023 onwards will be financed from revenue budgets.

### 3.1.7 Capital

Installation of a new gate and steps costing £2,068 has been incurred in preparation for the replacement abatement equipment works.

As noted in 3.1, two capital schemes have been identified for realignment from the PPW unallocated capital budget for 2021/2022, these are both for £20,000 each and are for a replacement music system and a new water main.

### 3.2 Balance Sheet Review – Table 2 below shows the balance sheet as at 30 September 2021.

**Table 2**

<b>Mansfield &amp; District Joint Crematorium</b>		
<b>Balance Sheet as at 30 September 2021</b>		
<b>31 March 2021</b>		<b>30 Sept 2021</b>
<b>£</b>		<b>£</b>
2,042,975	Property, Plant & Equipment	2,045,043
<b>2,042,975</b>	<b>Long Term Assets</b>	<b>2,045,043</b>
555,813	Short Term Debtors	359,094
0	NCC Pension Prepayment 2 years	16,152
-51,781	Provisions	-51,781
1,650,505	Cash and Cash Equivalents	1,215,016
<b>2,154,537</b>	<b>Current Assets</b>	<b>1,538,481</b>
-950,597	Short Term Creditors	0
<b>-950,597</b>	<b>Current Liabilities</b>	<b>0</b>
-1,655,000	Net Pension Liability	-1,655,000
<b>-1,655,000</b>	<b>Long Term Liabilities</b>	<b>-1,655,000</b>
<b>1,591,915</b>	<b>Net Assets</b>	<b>1,928,523</b>
	Financed by:	
709,686	Capital Fund	718,639
0	Surplus/(deficit) in year	327,653
526,557	General Reserve	526,558
<b>1,236,243</b>	<b>Usable Reserves</b>	<b>1,572,850</b>
424,285	Revaluation Reserve	424,285
1,618,690	Capital Adjustment Accounts	1,618,690
-1,687,303	Pension Reserve	-1,687,303
<b>£355,672</b>	<b>Unusable Reserves</b>	<b>355,672</b>
<b>1,591,915</b>	<b>Total Reserves</b>	<b>1,928,523</b>

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 30 September 2021 was £359,094. Table 3 below breaks down the value outstanding per period for the invoices outstanding as at 30 September 2021.

**Table 3**

<b>Aged Debtor Summary as at 30 Sept 2021</b>	
<b>Period Invoice Raised</b>	<b>Amount Outstanding</b>
Pre 31 March 2019	£5,374
2019-20 Financial Year	£34
2020-21 Financial Year	£147,470
April 2021	£23,918
May 2021	£25,542
June 2021	£40,811
July 2021	£29,265
August 2021	£39,744
September 2021	£46,936
<b>TOTAL</b>	<b>£359,094</b>

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 30 September 2021 on the revenue accounts.

### 3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 30 September 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 June 2021 this amounted to £11,022. The current forecasted estimate for this income is £46,200.

At the end of September 2021 there has been £2,068 of capital spend on the replacement abatement equipment building works budget.

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**

<b>Capital Fund Balance Brought Forward 1 April 2021</b>		<b>£709,685</b>
<b>Actuals 2021/2022</b>		
Expenditure Replacement Abatement Equipment Building Works as at end Sept 2021		-£2,068
Transfer 3% fee increase standard cremations April-June 2021		£11,022
<b>Capital Fund Sub Total end September 2021</b>		<b>£718,639</b>
<b>Forecast Expenditure to end of March 2022</b>		
Replacement Abatement Equipment		-£503,166
Replacement Abatement Equipment Building Works		-£218,932
PPW Capital Programme Unallocated		-£98,177
Replacement Music System		-£20,000
New Water Main		-£20,000
Car Park Lighting		-£8,000
Roof Repairs Retention		-£1,148
		-£869,423
<b>3% increase in Standard Cremation Fee July-March 2022</b>		
Actuals July-Sept 2021 processed October 2021		£11,088
Forecast October - March 2022		£24,090
		£35,178
<b>Capital Fund Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)</b>		<b>-£115,606</b>

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 3.1.6 above, the acquisition of the memorial tree, new memorial lines, leaves and plaques are to be financed from general reserves in 2021/2022.

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**

<b>General Reserves Balance Brought Forward 1 April 2021</b>	<b>£526,558</b>
<b>Forecast Financing of Revenue Expenditure at 31 March 2022</b>	
2021/2022 Finance acquisition of Memorial Tree	-£14,500
2021/2022 Finance acquisition of New Memorial Lines and Inscriptions	-£18,106
<b>General Reserves Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)</b>	<b>£493,952</b>

#### 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 30 September 2021 is a surplus of £327,653, see appendix 1.

The year-end forecast position to 31 March 2022 is a surplus of £810,119 compared to the revised budget surplus of £812,782, which is a decrease in surplus of £2,663.

#### 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 30 September 2021.

**Table 6**

<b>District</b>	<b>April - Sept 2021 Number of Cremations</b>	<b>April - Sept 2021 Usage Percentage</b>	<b>Revised Budget Surplus £810,119 split</b>
Ashfield	390	43.53%	£352,619
Mansfield	454	50.67%	£410,484
Newark & Sherwood	52	5.80%	£47,016
<b>TOTAL</b>	<b>896</b>	<b>100.00%</b>	<b>£810,119</b>

**4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

<b>Risk</b>	<b>Risk Assessment</b>	<b>Risk Level</b>	<b>Risk Management</b>
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	-	<a href="mailto:wgregson@mansfield.gov.uk">wgregson@mansfield.gov.uk</a>

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 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	283,530	-9,265	137,698	
Salaries Overtime	18,000	18,000	18,000	0	13,775	
Salaries National Insurance	23,281	23,281	24,750	1,469	12,812	
Salaries Superannuation	57,095	57,095	57,900	805	30,010	
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	11,600	11,600	7,595	
Advertising Appointments	0	0	550	550	0	
Training Expenses Staff	1,200	1,200	6,270	5,070	6,270	
Apprenticeship Levy	1,408	1,408	1,408	0	0	
<b>Employee Related Expenditure</b>	<b>405,647</b>	<b>405,647</b>	<b>421,474</b>	<b>15,827</b>	<b>240,509</b>	
Repair/Maintenance Buildings	30,000	30,000	30,000	0	12,174	
Grounds Maintenance General	17,500	17,500	17,500	0	11,688	
EPA Testing	1,200	1,200	0	-1,200	0	
Repair/Maintenance Fixed Plant Cremators	100,000	85,000	85,000	0	17,463	realignment 8
Electricity	50,000	50,000	50,000	0	12,369	
Gas	42,850	42,850	42,850	0	10,349	
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	5,200	-1,911	1,644	realignment 11
Insurance	20,218	18,634	18,634	0	18,634	realignment 11
Cleaning Materials	4,200	4,200	4,200	0	2,187	
Legionella	500	500	500	0	185	
<b>Premises Related Expenditure</b>	<b>366,130</b>	<b>348,444</b>	<b>345,333</b>	<b>-3,111</b>	<b>178,140</b>	
Car Allowances	200	200	200	0	0	
<b>Transport Related Expenditure</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>	



					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Memorial Tree Equipment Acquisition	0	14,500	14,500	0	14,350	
Equipment Acquisitions	0	0	35	35	35	
Furniture Acquisitions	4,000	19,000	19,000	0	3,423	realignment 8
Health and Safety Materials	0	4,382	4,382	0	4,382	realignment 11
Light Plant and Tools	4,000	11,344	14,310	2,966	7,377	realignment 11
Material Purchases	4,000	4,000	4,000	0	947	
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	113	realignment 11
Printing	3,000	1,500	1,500	0	0	realignment 11
Stationery	3,500	2,500	2,500	0	409	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	18,537	
Payments to Local Authorities	6,862	6,862	6,862	0	0	
Software Licences	11,980	11,980	11,980	0	2,000	
Postages	2,800	1,800	1,800	0	1,121	realignment 11
Systems Software	300	260	260	0	260	realignment 11
Telephones	10,300	8,300	8,300	0	2,813	realignment 11
Webcasting Costs	5,000	5,000	11,950	6,950	8,932	
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	4,844	
External Legal Expenses	1,500	1,500	1,500	0	900	
Other Expenses General	500	500	500	0	60	
Memorials	0	24,066	24,066	0	0	
Memorial Tree Memorials	0	4,540	4,540	0	0	
Temporary Memorials	11,965	11,965	11,965	0	3,218	
Organist Fees	7,500	7,500	900	-6,600	583	
CAMEO Non Abatement Fees	33,413	33,413	57,750	24,337	0	
<b>Supplies &amp; Services Expenditure</b>	<b>170,897</b>	<b>231,689</b>	<b>259,404</b>	<b>27,715</b>	<b>75,030</b>	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 30 September 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	1,057	1,057	1,057	
Central Corporate Overhead	49,360	49,360	49,360	0	49,360	
<b>Support Services</b>	<b>64,356</b>	<b>64,356</b>	<b>65,413</b>	<b>1,057</b>	<b>50,417</b>	
Depreciation	126,271	126,271	126,271	0	0	
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>126,271</b>	<b>126,271</b>	<b>0</b>	<b>0</b>	
<b>Revenue Gross Expenditure</b>	<b>1,133,501</b>	<b>1,176,607</b>	<b>1,218,095</b>	<b>41,488</b>	<b>544,095</b>	
Book of Remembrance Inscriptions	-20,000	-20,000	-20,000	0	-19,065	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-350	-350	-350	0	-61	
Crematorium Memorials	-42,000	-42,000	-42,000	0	-26,914	
Organist	-11,250	-11,250	-1,350	9,900	-92	
Cremation Fees	-1,715,700	-1,715,700	-1,756,000	-40,300	-801,642	
Webcasting Fees	-7,500	-7,500	-17,925	-10,425	-15,641	
Medical Fees	-38,850	-38,850	-38,850	0	-18,796	
Interest Income	-2,500	-2,500	-500	2,000	0	
Miscellaneous Income	-1,500	-1,500	-1,500	0	0	
New Memorials	0	-9,100	-9,100	0	0	
Memorial Tree Income	0	-1,400	-1,400	0	0	
Under/Over Bankings	0	0	0	0	-20	
<b>Income</b>	<b>-1,839,650</b>	<b>-1,850,150</b>	<b>-1,888,975</b>	<b>-38,825</b>	<b>-882,770</b>	
Recharges to Cemeteries	-26,562	-26,562	-26,562	0	0	
<b>Income Recharges</b>	<b>-26,562</b>	<b>-26,562</b>	<b>-26,562</b>	<b>0</b>	<b>0</b>	
<b>Revenue Gross Income</b>	<b>-1,866,212</b>	<b>-1,876,712</b>	<b>-1,915,537</b>	<b>-38,825</b>	<b>-882,770</b>	
<b>Net Cost of Service</b>	<b>-732,711</b>	<b>-700,105</b>	<b>-697,442</b>	<b>2,663</b>	<b>-338,675</b>	
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	
Financing Other New Memorials from General Reserves	0	-18,106	-18,106	0	0	
<b>Below Net Cost of Service Sub Total</b>	<b>-80,071</b>	<b>-112,677</b>	<b>-112,677</b>	<b>0</b>	<b>11,022</b>	
<b>Net Surplus</b>	<b>-812,782</b>	<b>-812,782</b>	<b>-810,119</b>	<b>2,663</b>	<b>-327,653</b>	

					Appendix 1	
<b>CAPITAL CREMATORIUM</b>	<b>Full Year</b>				<b>1 April 2021 to 30 September 2021</b>	
<b>Description</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Forecast Budget</b>	<b>Variance Forecast Budget to Revised Budget</b>	<b>Actuals</b>	<b>Revised Budget Realignment</b>
	£	£	£	£	£	
Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	2,068	
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	
21/22 PPW Capital Programme Unallocated	138,177	98,177	98,177	0	0	realignment 28 & 29
21/22 Music System	0	20,000	20,000	0	0	realignment 28
21/22 Water Main	0	20,000	20,000	0	0	realignment 29
<b>Grand Total</b>	<b>871,491</b>	<b>871,491</b>	<b>871,491</b>	<b>0</b>	<b>2,068</b>	



# Mansfield District Council

## REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

	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 NNDR	-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		



# Mansfield District Council

## REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
Budget Realign Re	28 2021/22	£20,000	Wendy Gregson	25/10/2021	David Clay

### REASON FOR BUDGET REALIGNMENT

Capital Scheme - replacement music system. Budget to be re-allocated from Crem Capital Unallocated budget 2021/2022.

### DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4102220388	Crem Cap Unallocated Hired & Contracted Services	-20,000	138,177	118,177
				0
		-20,000		

### DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4102230388	Crem Cap Music System Hired & Contracted Services	20,000	0	20,000
				0
		20,000		



# 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
	29 2021/22	£20,000	Wendy Gregson	26/10/2021	David Clay

### REASON FOR BUDGET REALIGNMENT

PPW Unallocated Budget 21/22 - £20,00 required for replacing water main on crematorium side of the stop valve due to poor water service/pressure due to corrosion and leaking joints.

### DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4102220388	Crem Cap PPW Unallocated 2021/22	-20,000	118,177	98,177
				0
		-20,000		

### DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4102240388	Crem Cap New Water Main	20,000	0	20,000
				0
		20,000		

**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
6 December 2021**

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**ANNUAL REVIEW OF FEES AND CHARGES FOR 2022/2023**

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**1. SUMMARY**

- 1.1 This report shows the proposed fees and charges to be introduced from 1 April 2022 to 31 March 2023.

**2. RECOMMENDATIONS**

**To be resolved:**

- i). That the proposed cremation fee as shown in table 2 for the period 1 April 2022 to 31 March 2023 be approved. The fee proposed for 2022/2023 is £858, which is an increase of £41 (5%) on the 2021/2022 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- ii). That the proposed standard cremation fees as shown in table 2 for 2023/2024 and 2024/2025 be approved in principle. The standard cremation fees proposed are: 2023/2024 £901 and for 2024/2025 £946, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- iii). That the proposed fees and charges for 1 April 2022 to 31 March 2023, as set out in Appendix 1 are approved.

**3. BACKGROUND**

- 3.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2022 to 31 March 2023.
- 3.2 The standard cremation fee increase for 2021/2022 was 5%.
- 3.3 The options for adjusting fees and charges comprise:
  - Increase to cover a general inflationary increase
  - Increase to cover a specific inflationary increase
  - Increase or decrease to achieve the Committee's priorities
  - Change to reflect market conditions
  - Change to reflect actual cost of service
  - Change to generate additional real income



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

- 3.4 Charges are generally rounded to the nearest 50 pence or £1.
- 3.5 The types of cremation fees listed in Appendix 1, include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation.
- 3.6 The fees and charges put forward have been used in calculating the proposed budgets for 2022/2023 and changes to this would result also in changes to those budgets.
- 3.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 3.1% at September 2021. However in its latest statement The Bank of England Monetary Policy Report (September 2021) states that it expected CPI inflation to rise to slightly above 4% in Q4 2021, and could remain elevated above 4% into Q2 2022.

The Bank of England base dropped to a historic low level of 0.1% in March 2020, in response to the Covid-19 pandemic and subsequent national lockdowns. Prior to this, the base rate had been at 0.75% since 1 August 2018. The Base Rate is currently not anticipated to increase again for quite some time, with the Bank of England having written to UK banks asking them how ready they are if interest rates were cut to zero or turned.

- 3.8 Table 1 below compares the 2021/2022 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2020 and 2019 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

**Table 1**

<b>Crematorium</b>	<b>Adult Standard Cremation Fee 2021/2022</b>	<b>Number of Cremations 2019</b>	<b>Number of Cremations 2020</b>
Bramcote	<b>£730.00</b>	2,530	2,703
Wilford Hill - Nottingham (non-city residents)	<b>£782.00</b>	1,753	1,913
Derby	<b>£782.00</b>	2,101	2,305
Gedling (opened Jan 17)	<b>£795.00</b>	1,444	1,648
Chesterfield	<b>£808.00</b>	2,094	2,424
Barnaby Moor - Retford (opened Feb 19)	<b>£815.00</b>	469	1,152
<b>Mansfield</b>	<b>£817.00</b>	<b>2,227</b>	<b>2,532</b>
Babworth - Retford (opened Aug 18)	<b>£820.00</b>	757	821
Amber Valley - Swanwick	<b>£890.00</b>	1,434	1,640
Grantham	<b>£999.00</b>	1,031	1,262
Sherwood Forest - Ollerton	<b>£999.00</b>	735	857
<b>TOTAL Number of Cremations</b>		<b>16,575</b>	<b>19,257</b>

Within the local area the Mansfield Crematoria is the 7th lowest in price for an adult standard cremation fee for 2021/2022.

- 3.9 Data obtained from the Cremation Society as at 1 January 2021 states that of the 312 Crematoria in the UK, Mansfield is the 145th lowest in price for a basic cremation (83 lowest at 1 January 2020).
- 3.10 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2022/2023, 2023/2024 and 2024/2025.

**Table 2**

	<b>Approved</b>	<b>Proposed 5% increase</b>	<b>Estimate assuming 5% increase</b>	
	<b>2021/2022 £</b>	<b>2022/2023 £</b>	<b>2023/2024 £</b>	<b>2024/2025 £</b>
Cremation fee	817.00	858.00	901.00	946.00
Medical referees fee	18.50	18.50	18.50	18.50
<b>TOTAL FEE</b>	<b>835.50</b>	<b>876.50</b>	<b>919.50</b>	<b>964.50</b>

- 3.11 The cremation and medical referee's fee for a standard cremation proposed for 2022/2023 is £876.50.
- 3.12 Table 3 below shows alternative percentage increases to the standard cremation fee for 2022/2023 and the additional forecasted income that the higher percentage increases would generate.

**Table 3**

	<b>Percentage increases to the 2020/2021 Cremation Fee</b>					
	<b>5%</b>	<b>6%</b>	<b>7%</b>	<b>8%</b>	<b>9%</b>	<b>10%</b>
Standard Cremation Fee	£858	£866	£874	£882	£890	£899
Forecasted Number of Cremations	2100	2100	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,801,800	£1,818,600	£1,835,400	£1,852,200	£1,869,000	£1,887,900
<b>Forecasted Additional Income if % rise Increased</b>		<b>£16,800</b>	<b>£33,600</b>	<b>£50,400</b>	<b>£67,200</b>	<b>£86,100</b>

- 3.13 The income received from the standard cremation fees for the financial years 2018/2019 to 2021/2022 (forecast) is shown in table 4 below:

**Table 4**

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/- decrease
2018/2019	£686.00	2,235	£1,526,370	-£61,678
2019/2020	£720.00	2,278	£1,592,893	£66,523
2020/2021 (Covid19)	£778.00	2,734	£1,925,251	£332,358

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

- 3.14 Table 5 below shows the standard cremation fee proposed for 2022/2023 to 2024/2025 and the forecast income. The number of cremations forecast from 2022/2023 onwards remains at 2,100 per annum.

**Table 5**

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2022/2023	£858.00	£41	2,100	£1,801,800
2023/2024	£901.00	£43	2,100	£1,892,100
2024/2025	£946.00	£45	2,100	£1,986,600

- 3.15 During January to December 2020 Mansfield Crematorium carried out 2,532 cremations, ranking it the 41st highest of the 312 Crematoria operating throughout the UK (42nd highest in 2019).

#### **4. OPTIONS AVAILABLE**

Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2022/2023 – 2024/2025 and the reserves of the JCC needs to be considered.

#### **5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

Risk	Risk Assessment	Risk Level	Risk Management
Financial -That the figures contained within the proposed fees and charges are inaccurate	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur	Medium	A quality check is undertaken throughout the process and errors identified.

Reputational – That the proposed fees damage the reputation of the Joint Crematorium Committee	Work is undertaken to review all UK crematoria fees and annual increases and as well as those Crematoria operating within our region.	Low	The proposals are in line with the Joint Crematorium Committees corporate priorities
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## 6. ALIGNMENT TO COMMITTEES PRIORITIES

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

## 7. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (a) Relevant Legislation: No direct impact
- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact.
- (d) Climate change and environmental sustainability: The Environmental Permitting (England and Wales) Regulations 2017 – the Environmental Protection (England) (Crematoria Mercury Emissions Burden Sharing Certifications) Direction 2010.
- (e) Crime and Disorder: No direct impact.
- (f) Budget / Resources: The income anticipated from the proposed fees and charges will be included in the 2022/2023 revenue budgets. The impact of any amendments will be assessed.

## 8 CONSULTATION

Head of Neighbourhoods

## 9 BACKGROUND PAPERS

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

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

## APPENDIX 1

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	VAT @ 20%			VAT @ 20%			VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
CREMATION FEES		Net		Total Fee	Net		Total Fee					
For the cremation:												
(i) of the body of a person. This is for an hour long funeral held at peak time on a weekday.	£778.00	£817.00	£0.00	£817.00	£858.00	£0.00	£858.00	EXEMPT	£41.00	5.02%	£41.00	
(ii) surcharge for a saturday Service	£108.00	£110.00	£0.00	£110.00	£115.50	£0.00	£115.50	EXEMPT	£5.50	5.00%	£5.50	To achieve the Committees priorities
(iii) of the body of a person. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday.	£650.00	£663.00	£0.00	£663.00	£696.00	£0.00	£696.00	EXEMPT	£33.00	4.98%	£33.00	To achieve the Committees priorities
(iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday.	£490.00	£663.00	£0.00	£663.00	£696.00	£0.00	£696.00	EXEMPT	£33.00	4.98%	£33.00	To achieve the Committees priorities
(v) of the body of a person. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday.	£490.00	£400.00	£0.00	£400.00	£416.50	£0.00	£416.50	EXEMPT	£16.50	4.13%	£16.50	To reflect actual cost of service
(vi) of the body of a person under the age of 18 years but over 24 weeks gestation during pregnancy (Government recharge to the Children's Funeral Fund)	-	£210.00	£0.00	£210.00	£210.00	£0.00	£210.00	EXEMPT	£0.00	0.00%	£0.00	To achieve the Committees priorities
<b><u>Each cremation is subject to:</u></b>												
A medical referees charge	£18.50	£18.50	£0.00	£18.50	£18.50	£0.00	£18.50	EXEMPT	£0.00	0.00%	£0.00	To reflect actual cost of service
<b><u>The above Cremation Fees include:</u></b>												
•The use of the service chapel												
•All attendances after the coffin has been placed on the catafalque												
•Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away												
•The provision of recorded music												
•A cremation certificate, is supplied for all cremated remains removed from the crematorium												

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
MISCELLANEOUS CREMATION FEES												
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£45.00	£46.00	£0.00	£46.00	£48.00	£0.00	£48.00	EXEMPT	£2.00	4.35%	£2.00	To reflect actual cost of service
The use of the chapel for an extended services/or additional time fee	£150.00	£153.00	£0.00	£153.00	£156.00	£0.00	£156.00	EXEMPT	£3.00	1.96%	£3.00	To cover general inflation
The use of of the chapel only (memorial or service elsewhere)	£280.00	£286.00	£0.00	£286.00	£291.00	£0.00	£291.00	EXEMPT	£5.00	1.75%	£5.00	To cover general inflation
The strewing of remains cremated from elsewhere - administration fee	£60.00	£61.50	£0.00	£61.50	£62.00	£0.00	£62.00	EXEMPT	£0.50	0.81%	£0.50	To cover general inflation
The strewing of remains - appointment fee	£10.00	£20.00	£0.00	£20.00	£0.00	£0.00	£0.00	EXEMPT	-£20.00	-100.00%	-£20.00	To reflect actual cost of service
Retention of cremated remains - fee per month	£22.00	£22.50	£0.00	£22.50	£23.00	£0.00	£23.00	EXEMPT	£0.50	2.22%	£0.50	
Register search - fee per year searched	£13.00	£11.25	£2.25	£13.50	£8.33	£1.67	£10.00	SR	-£3.50	-25.93%	-£2.92	To reflect actual cost of service
Administration fee Section 46 funeral arrangements	-	£180.00	£0.00	£180.00	£183.00	£0.00	£183.00	EXEMPT	£3.00	1.67%	£3.00	
CONTAINERS												
The supply of an additional bio box if required	£15.00	£15.50	£0.00	£15.50	£16.00	£0.00	£16.00	EXEMPT	£0.50	3.23%	£0.50	To cover general inflation
A standard casket	£40.00	£41.80	£0.00	£41.80	£58.00	£0.00	£58.00	EXEMPT	£16.20	38.76%	£16.20	To reflect actual cost of service
An infant casket	£20.00	£20.50	£0.00	£20.50	£20.50	£0.00	£20.50	EXEMPT	£0.00	0.00%	£0.00	To cover general inflation
ASH VAULTS												
For the interment of cremated remains only:												
10 year lease	£570.00	£484.58	£96.92	£581.50	£916.67	£183.33	£1,100.00	SR	£518.50	89.17%	£432.09	To reflect actual cost of service
Renewal of 10 year lease	£285.00	£242.50	£48.50	£291.00	£500.00	£100.00	£600.00	SR	£309.00	106.19%	£257.50	To reflect actual cost of service
Double plaque/new plaque or 2nd Interment	£285.00	£242.50	£48.50	£291.00	£250.00	£50.00	£300.00	SR	£9.00	3.09%	£7.50	To reflect actual cost of service

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
<b>WEBCASTING &amp; DIGITAL IMAGERY</b>												
Webcast service live. A live webcast viewed via a secure easy to use website plus access to a recording of the webcast to watch again for a further 28 days.	£66.00	£56.25	£11.25	£67.50	£58.33	£11.67	£70.00	SR	£2.50	3.70%	£2.08	To achieve the Committees priorities
Physical copy of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£55.00	£47.08	£9.42	£56.50	£50.00	£10.00	£60.00	SR	£3.50	6.19%	£2.92	To achieve the Committees priorities
Additional physical copies of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	-	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00	SR	£0.00	0.00%	£0.00	To achieve the Committees priorities
Visual tribute - single photo, shown throughout the service.	£5.50	£5.00	£1.00	£6.00	£5.00	£1.00	£6.00	SR	£0.00	0.00%	£0.00	To achieve the Committees priorities
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£44.00	£37.50	£7.50	£45.00	£41.67	£8.33	£50.00	SR	£5.00	11.11%	£4.17	To achieve the Committees priorities
Visual tribute - professional photo tribute. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£77.00	£65.83	£13.17	£79.00	£66.67	£13.33	£80.00	SR	£1.00	1.27%	£0.84	To achieve the Committees priorities
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	£22.00	£18.75	£3.75	£22.50	£20.83	£4.17	£25.00	SR	£2.50	11.11%	£2.08	To achieve the Committees priorities
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
Additional physical copies	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
Additional photos - for each extra set of 25 photos	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities
For adding a video to the Pro Photo tribute, any revisions, or any major departure away from the standard	£27.50	£23.33	£4.67	£28.00	£25.00	£5.00	£30.00	SR	£2.00	7.14%	£1.67	To achieve the Committees priorities

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
MEMORIALS												
CARDS												
Book of Remembrance:												
Entries in Book of Remembrance - fee per line	£26.00	£22.08	£4.42	£26.50	£33.33	£6.67		SR	£13.50	50.94%	£11.25	To reflect actual cost of service
Digital Book of Remembrance:												
Swipe card	£15.00	£12.92	£2.58	£15.50	£0.00	£0.00		SR	£-15.50	-100.00%	£-12.92	
Additional pages for Digital Book of Remembrance	£60.00	£51.25	£10.25	£61.50	£52.08	£10.42		SR	£1.00	1.63%	£0.83	To cover general inflation
Photos for Digital Book of Remembrance	£60.00	£51.25	£10.25	£61.50	£52.08	£10.42		SR	£1.00	1.63%	£0.83	To cover general inflation
Miniature Book of Remembrance:												
Miniature Book of Remembrance + minimum of 2 lines inscription	£75.00	£64.17	£12.83	£77.00	£65.42	£13.08		SR	£1.50	1.95%	£1.25	To cover general inflation
Fee per extra line	£16.00	£13.75	£2.75	£16.50	£14.17	£2.83	SR	£0.50	3.03%	£0.42	To reflect actual cost of service	
Memorial Card:												
Memorial card and minimum of 2 lines inscription	£32.00	£27.50	£5.50	£33.00	£29.17	£5.83	SR	£2.00	6.06%	£1.67	To reflect actual cost of service	
Fee per extra line	£16.00	£13.75	£2.75	£16.50	£13.33	£2.67	SR	£-0.50	-3.03%	£-0.42	To reflect actual cost of service	
VASE BLOCKS												
10 year lease	£300.00	£255.00	£51.00	£306.00	£458.33	£91.67	SR	£244.00	79.74%	£203.33	To reflect actual cost of service	
Renewal of 10 year lease	£150.00	£127.50	£25.50	£153.00	£208.33	£41.67	SR	£97.00	63.40%	£80.83	To reflect actual cost of service	
Double plaque or new inscription	£150.00	£127.50	£25.50	£153.00	£130.00	£26.00	SR	£3.00	1.96%	£2.50	To cover general inflation	



MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
	Total Fee	Net	VAT @ 20%	Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
<b><u>BRONZE KERB PLAQUE</u></b>												
5 year lease	£175.00	£148.75	£29.75	£178.50	£250.00	£50.00		SR	£121.50	68.07%	£101.25	To reflect actual cost of service
Renewal of 5 year lease	£85.00	£72.50	£14.50	£87.00	£100.00	£20.00		SR	£33.00	37.93%	£27.50	To reflect actual cost of service
Double plaque or new inscription	£90.00	£76.67	£15.33	£92.00	£83.33	£16.67		SR	£8.00	8.70%	£6.66	To reflect actual cost of service
<b><u>MEMORIAL TREE WITH A 10 YEAR LEASE</u></b>												
With a wooden backed perspex plaque	£400.00	£340.00	£68.00	£408.00	£666.67	£133.33		SR	£392.00	96.08%	£326.67	To achieve the Committees priorities
Renewal, refurbishment or double inscription on a new plaque	£110.00	£93.75	£18.75	£112.50	£125.00	£25.00		SR	£37.50	33.33%	£31.25	To reflect actual cost of service
Renewal of 10 year lease	£200.00	£170.00	£34.00	£204.00	£208.33	£41.67		SR	£46.00	22.55%	£38.33	To achieve the Committees priorities
<b><u>MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE</u></b>												
With a perspex plaque with backing	£225.00	£191.25	£38.25	£229.50	£250.00	£50.00		SR	£70.50	30.72%	£58.75	To reflect actual cost of service
Renewal of 5 year lease	£112.50	£95.83	£19.17	£115.00	£125.00	£25.00		SR	£35.00	30.43%	£29.17	To reflect actual cost of service
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	£125.00	£25.00		SR	£35.00	30.43%	£29.17	To reflect actual cost of service
<b><u>MEMORIAL ROSE BED</u></b>												
Renewal of 5 year Lease	£385.00	£327.50	£65.50	£393.00	£416.67	£83.33		SR	£107.00	27.23%	£89.17	To achieve the Committees priorities
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	£125.00	£25.00	SR	£35.00	30.43%	£29.17	To reflect actual cost of service	

MANSFIELD CREMATORIUM FEES	2020/2021	APPROVED FEES AND CHARGES 2021/2022			PROPOSED FEES AND CHARGES FROM 1 APRIL 2022 TO 31 MARCH 2023							
		VAT @			VAT @			VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
	Total Fee	Net	20%	Total Fee	Net	20%	Total Fee					
MEMORIAL BENCHES												
renewal of 5 year lease (for existing benches only)	£200.00	£170.00	£34.00	£204.00	£458.33	£91.67	£550.00	SR	£346.00	169.61%	£288.33	To reflect actual cost of service
Renewal, refurbishment or double inscription on a new plaque	£112.50	£95.83	£19.17	£115.00	£125.00	£25.00		£150.00	SR	£35.00	30.43%	£29.17
NEW MEMORIALS												
Tower plaque inscribed - 10 year lease	-	£300.00	£60.00	£360.00	£305.83	£61.17	£367.00	SR	£7.00	1.94%	£5.83	To cover general inflation
Bench with inscribed plaque - 10 year lease	-	£1,100.00	£220.00	£1,320.00	£1,121.67	£224.33	£1,346.00	SR	£26.00	1.97%	£21.67	To cover general inflation
Bird box with inscribed plaque - 5 year lease	-	£150.00	£30.00	£180.00	£150.00	£30.00	£180.00	SR	£0.00	0.00%	£0.00	To cover general inflation
Mushroom plaque inscribed - 5 year lease	-	£200.00	£40.00	£240.00	£200.00	£40.00	£240.00	SR	£0.00	0.00%	£0.00	To cover general inflation
Columbarium plaque inscribed - 10 year lease	-	£500.00	£100.00	£600.00	£510.00	£102.00	£612.00	SR	£12.00	2.00%	£10.00	To cover general inflation
Memorial Tree leaf inscribed- 5 year lease	-	£200.00	£40.00	£240.00	£166.67	£33.33	£200.00	SR	£-40.00	-16.67%	£-33.33	To reflect actual cost of service

**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
6 December 2021**

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**REVENUE AND CAPITAL BUDGET 2022/2023 – 2024/2025**

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**1. SUMMARY**

- 1.1 This report details the revenue and capital budgets for 2022/2023 and the proposals for 2023/2024 and 2024/2025.

**2. RECOMMENDATIONS**

**To be resolved:**

- i). That the proposed revenue and capital budgets for 2022/2023 are approved, as per appendix 1.
- ii). That the proposed revenue and capital budgets for 2023/2024 and 2024/2025 are approved in principle, as per appendix 1.
- iii) That in 2022/2023 an annual surplus of £875,000 is approved.
- iv) That in 2023/2024 and 2024/2015 an annual surplus of £875,000 is approved in principle.

**3. BACKGROUND**

- 3.1 The proposed budgets for 2022/2023 and 2023/2024 and those originally approved are detailed in Appendix 1 along with the estimates for 2024/2025 for consideration by the Joint Committee.
- 3.2 This report is written on the basis that whichever option the JCC approve with regard to the future of the Crematorium buildings and fixed plant, these budget proposals include the estimated maximum development costs.
- 3.3 A review of the budgets for 2023/2024 onwards will take place prior to the setting of the revenue budgets in 2022, in order to update for any known changes and identify future savings and efficiencies as required.
- 3.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

**Table 1**

<b>Crematorium - REVENUE</b>	<b>2021/2022</b>	<b>2022/2023</b>		<b>2023/2024</b>		<b>2024/2025</b>
<b>Account Description</b>	<b>Approved Budget</b>	<b>Budget Approved in Principle</b>	<b>Projected Budget</b>	<b>Budget Approved in Principle</b>	<b>Projected Budget</b>	<b>Projected Budget</b>
Employee Expenses	£405,647	£423,439	£424,241	£443,355	£441,526	£450,012
Premises Expenses	£351,130	£372,327	£369,305	£378,609	£373,745	£379,208
Transport Expenses	£200	£200	£200	£204	£204	£208
Supplies and Services	£185,897	£136,154	£207,589	£136,328	£213,097	£208,605
Support Services	£64,356	£65,493	£65,343	£66,653	£66,500	£67,680
Depreciation, Impairment & Revaluation Losses	£126,271	£126,271	£126,271	£126,271	£126,271	£126,271
Capital Charges	£0	£0	£0	£0	£190,500	£254,000
<b>GROSS EXPENDITURE</b>	<b>£1,133,501</b>	<b>£1,123,884</b>	<b>£1,192,949</b>	<b>£1,151,420</b>	<b>£1,411,843</b>	<b>£1,485,984</b>
Income	-£1,839,650	-£1,927,850	-£1,963,950	-£2,018,150	-£2,054,250	-£2,148,750
Income Recharges	-£26,562	-£27,947	-£29,051	-£29,320	-£29,913	-£30,538
<b>GROSS INCOME</b>	<b>-£1,866,212</b>	<b>-£1,955,797</b>	<b>-£1,993,001</b>	<b>-£2,047,470</b>	<b>-£2,084,163</b>	<b>-£2,179,288</b>
<b>NET COST OF SERVICE</b>	<b>-£732,711</b>	<b>-£831,913</b>	<b>-£800,052</b>	<b>-£896,050</b>	<b>-£672,320</b>	<b>-£693,304</b>
<b>BELOW NET COST OF SERVICE ADJUSTMENTS</b>	<b>-£80,071</b>	<b>-£42,926</b>	<b>-£74,948</b>	<b>£21,211</b>	<b>-£202,680</b>	<b>-£181,696</b>
<b>NET SURPLUS</b>	<b>-£812,782</b>	<b>-£874,839</b>	<b>-£875,000</b>	<b>-£874,839</b>	<b>-£875,000</b>	<b>-£875,000</b>

3.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2022/2023 and 2023/2024 by the Joint Committee on 22 February 2021. The main changes are as follows:

3.5.1 Employee expenses have increased by £802 in 2022/2023 and decreased by (£1,829) in 2023/2024. The main increases are due to incremental salary grade increases for recent starters, central governments increase to national insurance contributions, which have been partially offset by a reduction in the overtime budget due to rota changes.

3.5.2 Premises expenses have decreased by (£3,022) in 2022/2023 and by (£4,864) in 2023/2024. The main reductions relate to minor changes in the estimates for business rate, reduced water rate charges and the insurance premium.

3.5.3 Transport expenses remain unchanged.

3.5.4 Supplies and services budgets have increased by £71,435 in 2022/2023 and by £76,769 in 2023/2024. The main increases relate to new £60,000 budgets in 2023/2024 and 2024/2025 for CAMEO non-abatement feed. This is to cover the non-abatement annual fees until abatement equipment is installed and fully operational. Other increases in expected expenditure

includes bio box purchases, mobile phones for staff for on-site safety, annual asset valuations during times of large capital spend and the potential use of other crematoria for extra-large coffins.

Webcasting expenditure budgets have been increased by £10,000 due to the continuing demand for this service, these costs are covered by increased income from fees and charges of (£15,000).

Memorial/temporary memorial expenditure budgets have been increased by £10,134 in 2022/2023 & £15,134 in 2023/2024 as new memorial lines were approved by the JCC in Sept 2021, these costs are covered by increased income from fees and charges of (£32,700) in both 2022/2023 and 2023/2024.

Increases in costs are partially offset by decreases in the following expenditure budgets - uniforms, printing, advertising, software licences, postage, telephones, subscriptions and book of remembrance subscriptions. The organist fee budget has also been reduced by (£4,500) however this will result in fees and charges income reducing by £6,750.

3.5.5 There are minor changes to the support services budgets.

3.5.6 The proposed budget for depreciation remains unchanged and reflects the latest asset revaluation in 2018/2019.

3.5.7 Capital charges, these are the repayment costs for borrowing up to £4.7m for the development of the crematorium. Whichever option is chosen it is envisaged that in 2022/2023 costs for architects, consultancy and planning fees etc. will be incurred which can be financed from current usable reserves.

It is forecast that borrowing will be required during 2023/2024 if building works commence. It is difficult at this stage to predict the level of capital charges required in 2023/2024 so this has been estimated at 75% of the first year's annual MRP and interest capital charges at £190,500. If the capital charges in 2023/2024 are lower than the £190,500 budget, then any unused budget will be transferred to the capital fund.

A full year capital charges of £254,000 have been included in 2024/2025.

3.5.8 There is an increase in income of (£36,100) in 2022/2023 and in 2023/2024. This is mainly due to the increases in memorial income and webcasting charges due to new memorials being acquired and the continuing demand for the webcasting service. Income budgets have reduced for container sales, organist charges and the number of public health funerals for which an admin fee can be charged.

The budget estimate for cremation fee income has reduced by £2,100 in both years, due to the proposed fee for both years being £1 less per funeral that used in the calculations last financial year.

The interest income on bank balances has also reduced due to the very low interest rates.

- 3.5.9 The forecast number of cremations remains the same as proposed at 2,100 per annum. Cremation fee income is based on a 5% fee increase on the 2021/2022 fee of £817 taking the cremation fee up to £858 in 2022/2023 (an increase of £41).
- 3.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed manpower budgets resulting in increases of (£1,104) in 2022/2023 and (£593) in 2023/2024.
- 3.5.11 The below net cost of service costs for depreciation remains unchanged for 2022/2023.

The transfer of the 3% fee increase in 2020/2021 to the capital fund has been removed as this was to transfer part of the cremation fee income to the usable reserves to assist with the financing of the previous 20 year planned preventative works capital programme. Due to the proposed development of the crematorium options this transfer is no longer required and all the cremation fee income will remain in the revenue accounts.

It is forecast that capital charges to finance borrowing for the development of the crematorium will not commence until 2023/2024. The forecast surplus for 2022/2023 is capped at £875,000 and that the excess surplus of £51,323 is transferred to the capital fund until all costs for any development of the crematorium are determined.

In 2023/2024 & 2024/2025 a contribution of £76,409 and £55,245 respectively is to be made from general reserves to the revenue accounts to finance the CAMEO abatement fee expenditure and to maintain annual surplus levels of £875,000.

- 3.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2022/2023 – 2023/2024 and the projected capital budget for 2024/2025. The capital budget for the development of the crematorium is forecast to be the maximum cost for whichever option is approved by the JCC.

The full budget for the development of the crematorium has been allocated to 2022/2023 however the majority of the costs will be in future years with the budget being carried forward at the end of each financial year for the period of the project.

- 3.6.1 Borrowing will be undertaken to finance whichever development option is approved by the JCC. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

- 3.6.2 The usable reserves of the crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.
- 3.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for £198,000 which would cover the forecasted costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

**Table 2**

<b>USABLE RESERVES</b>	
<b>General Reserve Forecast Balance 31 March 2022</b>	<b>£493,952</b>
Less Provision for Temporary Cremators (see 3.6.3)	<b>-£198,000</b>
Less Contributions to revenue 2023/2024 (see 3.5.11)	<b>-£76,409</b>
Less Contributions to revenue 2024/2025 (see 3.5.11)	<b>-£55,425</b>
<b>General Reserve Forecast Balance 31 March 2025</b>	<b>£164,118</b>
<b>Capital Fund Forecast Balance 31 March 2022</b>	<b>£403,849</b>
Add Excess Revenue Surplus 2022/2023 (see 3.5.11)	<b>£51,323</b>
<b>Capital Fund Forecast Balance 31 March 2025</b>	<b>£455,172</b>
<b>TOTAL USABLE RESERVES forecast 31 March 2025</b>	<b>£619,290</b>

The levels held in usable reserves will be under review as the development of the crematorium is progressed.

### 3.7 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption. Each constituent authority will need to review how the development of the crematorium will impact on their VAT partial exemption calculations.

## 4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

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

## 5. ALIGNMENT TO COMMITTEES PRIORITIES

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

## 6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

### (a) Relevant Legislation:

The JCC's budget adheres to the following legislation:

- Local Government Act 1972
- Local Government Finance Act 1972
- Local Government Finance Act 1988
- Local Government and Housing Act 1989



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

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

## **7. CONSULTATION**

Head of Neighbourhoods

## **8. BACKGROUND PAPERS**

None.

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

## BASE BUDGET WORKING PAPERS - 2022/2023 - 2024/2025 - Mansfield Crematorium

## REVENUE

Account Description	2021/2022	2022/2023				2023/2024				2024/2025			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Salaries Basic Pay	£292,795	£306,313	£2,073	£0	£308,386	£321,443	£7	£0	£321,450	£321,443	£6,435	£0	£327,878
Salaries Overtime	£18,000	£18,000	£0	-£3,000	£15,000	£18,000	£0	-£3,000	£15,000	£18,000	£0	-£3,000	£15,000
Salaries National Insurance	£23,281	£25,124	£1,703	£0	£26,827	£27,189	£1,532	£0	£28,721	£27,189	£2,425	£0	£29,614
Salaries Superannuation	£57,095	£59,731	£404	£0	£60,135	£62,681	£1	£0	£62,682	£62,681	£1,255	£0	£63,936
Vacancy Savings	-£5,598	-£5,868	£0	-£62	-£5,930	-£6,170	£0	-£23	-£6,193	-£6,170	£0	-£152	-£6,322
Superannuation Additional Allowances	£1,315	£1,315	£0	£0	£1,315	£1,315	£0	£0	£1,315	£1,315	£0	£0	£1,315
Pension Deficit Lump Sum	£16,151	£16,151	£0	£0	£16,151	£16,151	£0	£0	£16,151	£16,151	£0	£0	£16,151
Training Expenses Staff	£1,200	£1,200	£0	-£600	£600	£1,200	£0	-£600	£600	£1,200	£0	-£600	£600
Apprenticeship Levy	£1,408	£1,473	£284	£0	£1,757	£1,546	£254	£0	£1,800	£1,546	£294	£0	£1,840
<b>EMPLOYEE EXPENSES</b>	<b>£405,647</b>	<b>£423,439</b>	<b>£4,464</b>	<b>-£3,662</b>	<b>£424,241</b>	<b>£443,355</b>	<b>£1,794</b>	<b>-£3,623</b>	<b>£441,526</b>	<b>£443,355</b>	<b>£10,409</b>	<b>-£3,752</b>	<b>£450,012</b>
Repair/Maintenance Buildings	£30,000	£30,000	£0	£0	£30,000	£30,000	£0	£0	£30,000	£30,000	£0	£0	£30,000
Grounds Maintenance General	£17,500	£17,500	£0	£0	£17,500	£17,500	£0	£0	£17,500	£17,500	£0	£0	£17,500
EPA Testing	£1,200	£1,200	£300	£0	£1,500	£1,200	£300	£0	£1,500	£1,200	£300	£0	£1,500
Repair/Mce Fixed Plant Cremators	£85,000	£102,000	£0	£0	£102,000	£104,040	£0	£0	£104,040	£104,040	£2,081	£0	£106,121
Electricity	£50,000	£51,000	£0	£0	£51,000	£52,020	£0	£0	£52,020	£52,020	£1,040	£0	£53,060
Gas	£42,850	£43,700	£0	£0	£43,700	£44,574	£0	£0	£44,574	£44,574	£891	£0	£45,465
Rent of Premises	£159	£159	£0	£0	£159	£159	£0	£0	£159	£159	£0	£0	£159
Business Rates	£92,003	£93,786	£0	-£357	£93,429	£95,569	£0	-£2,140	£93,429	£95,569	£0	-£1,206	£94,363
Sewage/Water Rates	£7,500	£7,650	£0	-£1,350	£6,300	£7,803	£0	-£1,377	£6,426	£7,803	£0	-£1,248	£6,555
Insurance	£20,218	£20,622	£0	-£1,615	£19,007	£21,034	£0	-£1,647	£19,387	£21,034	£0	-£1,259	£19,775
Cleaning Materials	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200
Legionella Management	£500	£510	£0	£0	£510	£510	£0	£0	£510	£510	£0	£0	£510
<b>PREMISES EXPENSES</b>	<b>£351,130</b>	<b>£372,327</b>	<b>£300</b>	<b>-£3,322</b>	<b>£369,305</b>	<b>£378,609</b>	<b>£300</b>	<b>-£5,164</b>	<b>£373,745</b>	<b>£378,609</b>	<b>£4,312</b>	<b>-£3,713</b>	<b>£379,208</b>
Car Allowances	£200	£200	£0	£0	£200	£204	£0	£0	£204	£204	£4	£0	£208
<b>TRANSPORT EXPENSES</b>	<b>£200</b>	<b>£200</b>	<b>£0</b>	<b>£0</b>	<b>£200</b>	<b>£204</b>	<b>£0</b>	<b>£0</b>	<b>£204</b>	<b>£204</b>	<b>£4</b>	<b>£0</b>	<b>£208</b>
Furniture Acquisitions	£19,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Light Plant and Tools	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Bio Boxes	£4,000	£4,000	£1,500	£0	£5,500	£4,000	£1,500	£0	£5,500	£4,000	£1,500	£0	£5,500
Rodent Control	£750	£750	£0	£0	£750	£750	£0	£0	£750	£750	£0	£0	£750
Office Machinery Replacement	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Uniforms	£5,000	£5,000	£0	-£2,000	£3,000	£5,000	£0	-£2,000	£3,000	£5,000	£0	-£2,000	£3,000
Printing	£3,000	£3,000	£0	-£1,000	£2,000	£3,000	£0	-£1,000	£2,000	£3,000	£0	-£1,000	£2,000
Stationery	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500
Advertising Other	£2,000	£2,000	£0	-£500	£1,500	£2,000	£0	-£500	£1,500	£2,000	£0	-£500	£1,500
Hired & Contracted Services (large coffins)	£0	£0	£2,000	£0	£2,000	£0	£2,000	£0	£2,000	£0	£2,000	£0	£2,000

Account Description	2021/2022	2022/2023				2023/2024				2024/2025			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Medical Examination Fees	£38,850	£38,850	£0	£0	£38,850	£38,850	£0	£0	£38,850	£38,850	£0	£0	£38,850
Payments to Local Authorities	£6,962	£6,999	£8	£0	£7,007	£7,139	£8	£0	£7,147	£7,139	£141	£0	£7,280
Software Licences	£11,980	£11,980	£0	-£1,902	£10,078	£11,980	£0	-£1,700	£10,280	£11,980	£0	-£1,494	£10,486
Mobile Phones	£0	£0	£320	£0	£320	£0	£320	£0	£320	£0	£320	£0	£320
Postages	£2,800	£2,800	£0	-£800	£2,000	£2,800	£0	-£800	£2,000	£2,800	£0	-£800	£2,000
Systems Software	£300	£300	£0	£0	£300	£300	£0	£0	£300	£300	£0	£0	£300
Telephones	£10,300	£10,300	£0	-£2,015	£8,285	£10,300	£0	-£1,849	£8,451	£10,300	£0	-£1,680	£8,620
Webcasting	£5,000	£5,000	£10,000	£0	£15,000	£5,000	£10,000	£0	£15,000	£5,000	£10,000	£0	£15,000
Conference Expenses	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Subscriptions	£1,649	£1,682	£0	-£282	£1,400	£1,716	£0	-£316	£1,400	£1,716	£0	-£316	£1,400
Book of Remembrance Inscriptions	£9,028	£9,028	£0	-£1,028	£8,000	£9,028	£0	-£1,028	£8,000	£9,028	£0	-£1,028	£8,000
External Legal Expenses - valuation	£1,500	£0	£1,500	£0	£1,500	£0	£1,500	£0	£1,500	£0	£1,500	£0	£1,500
Memorials inc new memorial lines	£0	£0	£22,099	£0	£22,099	£0	£27,099	£0	£27,099	£0	£22,099	£0	£22,099
Other Expenses General	£500	£500	£0	£0	£500	£500	£0	£0	£500	£500	£0	£0	£500
Temporary Memorials (Tfr to Memorials)	£11,965	£11,965	£0	-£11,965	£0	£11,965	£0	-£11,965	£0	£11,965	£0	-£11,965	£0
Organist Fees	£7,500	£7,500	£0	-£4,500	£3,000	£7,500	£0	-£4,500	£3,000	£7,500	£0	-£4,500	£3,000
CAMEO Non Abatement Fees	£33,413	£0	£60,000	£0	£60,000	£0	£60,000	£0	£60,000	£0	£60,000	£0	£60,000
<b>SUPPLIES &amp; SERVICES</b>	<b>£185,897</b>	<b>£136,154</b>	<b>£97,427</b>	<b>-£25,992</b>	<b>£207,589</b>	<b>£136,328</b>	<b>£102,427</b>	<b>-£25,658</b>	<b>£213,097</b>	<b>£136,328</b>	<b>£97,560</b>	<b>-£25,283</b>	<b>£208,605</b>
Design Services	£7,500	£7,500	£0	£0	£7,500	£7,500	£0	£0	£7,500	£7,500	£0	£0	£7,500
Trade Waste/Recycling	£7,496	£7,646	£0	-£150	£7,496	£7,799	£0	-£153	£7,646	£7,799	£0	£0	£7,799
Central Corporate Overheads	£49,360	£50,347	£0	£0	£50,347	£51,354	£0	£0	£51,354	£51,354	£1,027	£0	£52,381
<b>SUPPORT SERVICES</b>	<b>£64,356</b>	<b>£65,493</b>	<b>£0</b>	<b>-£150</b>	<b>£65,343</b>	<b>£66,653</b>	<b>£0</b>	<b>-£153</b>	<b>£66,500</b>	<b>£66,653</b>	<b>£1,027</b>	<b>£0</b>	<b>£67,680</b>
Depreciation. Impairment & Revaluation Losses	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271
<b>DEPRECIATION &amp; IMPAIRMENT</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>
MRP and Interest Charges	£0	£0	£0	£0	£0	£0	£190,500	£0	£190,500			£254,000	£254,000
<b>CAPITAL CHARGES</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£190,500</b>	<b>£0</b>	<b>£190,500</b>	<b>£0</b>	<b>£0</b>	<b>£254,000</b>	<b>£254,000</b>
<b>TOTAL EXPENDITURE</b>	<b>£1,133,501</b>	<b>£1,123,884</b>	<b>£102,191</b>	<b>-£33,126</b>	<b>£1,192,949</b>	<b>£1,151,420</b>	<b>£295,021</b>	<b>-£34,598</b>	<b>£1,411,843</b>	<b>£1,151,420</b>	<b>£113,312</b>	<b>£221,252</b>	<b>£1,485,984</b>
Book of Remembrance Inscriptions	-£20,000	-£20,000	£0	£0	-£20,000	-£20,000	£0	£0	-£20,000	-£20,000	£0	£0	-£20,000
Containers	-£350	-£350	£150	£0	-£200	-£350	£150	£0	-£200	-£350	£150	£0	-£200
Memorials inc new memorial lines	-£42,000	-£42,000	£0	-£28,700	-£70,700	-£42,000	£0	-£28,700	-£70,700	-£42,000	£0	-£28,700	-£70,700
Memorial Tree Income	£0	£0	£0	-£4,000	-£4,000	£0	£0	-£4,000	-£4,000	£0	£0	-£4,000	-£4,000
Organist	-£11,250	-£11,250	£6,750	£0	-£4,500	-£11,250	£6,750	£0	-£4,500	-£11,250	£6,750	£0	-£4,500
Cremation Fees	-£1,715,700	-£1,803,900	£2,100	£0	-£1,801,800	-£1,894,200	£2,100	£0	-£1,892,100	-£1,894,200	£0	-£92,400	-£1,986,600
Webcasting	-£7,500	-£7,500	£0	-£15,000	-£22,500	-£7,500	£0	-£15,000	-£22,500	-£7,500	£0	-£15,000	-£22,500
Interest Income	-£2,500	-£2,500	£2,000	£0	-£500	-£2,500	£2,000	£0	-£500	-£2,500	£2,000	£0	-£500
Medical Fees	-£38,850	-£38,850	£0	£0	-£38,850	-£38,850	£0	£0	-£38,850	-£38,850	£0	£0	-£38,850
Admin Fee MDC Public Health Funerals	-£1,500	-£1,500	£600	£0	-£900	-£1,500	£600	£0	-£900	-£1,500	£600	£0	-£900
<b>INCOME</b>	<b>-£1,839,650</b>	<b>-£1,927,850</b>	<b>£11,600</b>	<b>-£47,700</b>	<b>-£1,963,950</b>	<b>-£2,018,150</b>	<b>£11,600</b>	<b>-£47,700</b>	<b>-£2,054,250</b>	<b>-£2,018,150</b>	<b>£9,500</b>	<b>-£140,100</b>	<b>-£2,148,750</b>
Recharges to Cemeteries for Administration	-£26,562	-£27,947	£0	-£1,104	-£29,051	-£29,320	£0	-£593	-£29,913	-£29,320	£0	-£1,218	-£30,538
<b>INCOME RECHARGES</b>	<b>-£26,562</b>	<b>-£27,947</b>	<b>£0</b>	<b>-£1,104</b>	<b>-£29,051</b>	<b>-£29,320</b>	<b>£0</b>	<b>-£593</b>	<b>-£29,913</b>	<b>-£29,320</b>	<b>£0</b>	<b>-£1,218</b>	<b>-£30,538</b>
<b>TOTAL INCOME</b>	<b>-£1,866,212</b>	<b>-£1,955,797</b>	<b>£11,600</b>	<b>-£48,804</b>	<b>-£1,993,001</b>	<b>-£2,047,470</b>	<b>£11,600</b>	<b>-£48,293</b>	<b>-£2,084,163</b>	<b>-£2,047,470</b>	<b>£9,500</b>	<b>-£141,318</b>	<b>-£2,179,288</b>
<b>NET COST OF SERVICE</b>	<b>-£732,711</b>	<b>-£831,913</b>	<b>£113,791</b>	<b>-£81,930</b>	<b>-£800,052</b>	<b>-£896,050</b>	<b>£306,621</b>	<b>-£82,891</b>	<b>-£672,320</b>	<b>-£896,050</b>	<b>£122,812</b>	<b>£79,934</b>	<b>-£693,304</b>
Depreciation Reversal	-£126,271	-£126,271	£0	£0	-£126,271	-£126,271	£0	£0	-£126,271	-£126,271	£0	£0	-£126,271
Transfer 3% fee increase to Capital Fund	£46,200	£46,200	£0	-£46,200	£0	£46,200	£0	-£46,200	£0	£46,200	£0	-£46,200	£0
Contribution from General Reserves	£0	£0	£0	£0	£0	£0	£0	-£76,409	-£76,409	£0	£0	-£55,425	-£55,425
Contribution to Capital Fund	£0	£37,145	£51,323	-£37,145	£51,323	£101,282	£0	-£101,282	£0	£101,282	£0	-£101,282	£0
<b>BELOW NET COST OF SERVICE</b>	<b>-£80,071</b>	<b>-£42,926</b>	<b>£51,323</b>	<b>-£83,345</b>	<b>-£74,948</b>	<b>£21,211</b>	<b>£0</b>	<b>-£223,891</b>	<b>-£202,680</b>	<b>£21,211</b>	<b>£0</b>	<b>-£202,907</b>	<b>-£181,696</b>
<b>NET SURPLUS</b>	<b>-£812,782</b>	<b>-£874,839</b>	<b>£165,114</b>	<b>-£165,275</b>	<b>-£875,000</b>	<b>-£874,839</b>	<b>£306,621</b>	<b>-£306,782</b>	<b>-£875,000</b>	<b>-£874,839</b>	<b>£122,812</b>	<b>-£122,973</b>	<b>-£875,000</b>

CAPITAL													
Account Description	2021/2022	2022/2023				2023/2024				2024/2025			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	£138,177	£36,636	£0	-£36,636	£0	£275,658	£0	-£275,658	£0	£219,795	£0	-£219,795	£0
Crematorium New Provision	£0	£0	£4,676,286	£0	£4,676,286	£0	£0	£0	£0	£0	£0	£0	£0
GROSS CAPITAL EXPENDITURE	£138,177	£36,636	£4,676,286	-£36,636	£4,676,286	£275,658	£0	-£275,658	£0	£219,795	£0	-£219,795	£0

## MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

### COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Lead Officer	Report Author
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 Meetings after May 2022	Dates for September 2022, December 2022, February 2023 and May 2023	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
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	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services

	a Member from Mansfield District Council.		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

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

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