

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Civic Suite, Castle House, Great North Road, Newark, Notts, NG24 1BY.

Monday, 23 May 2022 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

Item		Page No.
1.	Apologies for Absence	
2.	Appointment of Chairman	
	In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities. The Chairman for 2022/23 will be a Member from Newark & Sherwood District Council.	
3.	Appointment of Vice Chairman	
	The Vice Chairman for 2022/23 will be a Member from Mansfield District Council.	
4.	Declarations of interest by Members and Officers	
5.	Declarations of intent to record the meeting	
6.	Minutes of the meeting held on 28 February 2022	3 - 7
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10.	Committee Work Programme	105 - 107

11. 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.

12.	New Crematorium Update Report	108 - 117
13.	Date of Next Meeting - 5 September 2022	

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Mansfield & District Crematorium on Monday, 28 February 2022 at 10.00 am.

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

Councillor H Smith, Councillor S Richardson, Councillor C Whitby,
Councillor T Smith and Councillor T Wildgust

Councillor J Coxhead attended as substitute for Councillor A Burgin

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

35 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

36 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

37 MINUTES OF THE MEETING HELD ON 6 DECEMBER 2021

The Minutes of the Meeting held on 6 December 2021 were approved as a correct record and signed by the Chairman.

38 OPERATIONS UPDATE REPORT

The report provided an update on staff and the current operation of the Crematorium. Also in attendance at the meeting were Supervisors Martin Clarke and Nada Colclough, who are assisting until a new Manager is in post of which the Chairman thanked them for their continued assistance.

Nada Colclough went through the report highlighting the staffing, cremators and ancillary equipment, Covid/Omicron, project update, new proposals, commercial innovation and cremation data.

The crematorium had previously been approached by a local funeral director about direct cremations. The Committee were informed that this is no longer being pursued as the funeral director chose another crematorium before Mansfield Crematorium were able to provide a price to them.

The report informed the Members at Appendix 1, of the revised memorial prices for approval by the Committee, whilst Members suggesting a comparison chart to others locally going forward.

Nada Colclough advised that the memorials were a good mix although too early to look at trends, this can however be provided at the next meeting.

AGREED (unanimously) that:

- i) the contents of the report be noted.
- ii) Members approved Appendix 1 as the revised memorial prices.

39 FINANCIAL MANAGEMENT REVIEW APRIL - DECEMBER 2021

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

The Chairman highlighted that the Committee had seen changes and that everyone is working together in a lot more of a collaborative approach.

AGREED (unanimously) that:

- i) the financial information provided in Appendix 1, Table 1 and Table 2 be noted.
- ii) the Revenue and Capital budget realignments provided in Appendix 2 be noted.

40 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

41 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.

42 NEW CREMATORIUM UPDATE REPORT

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.

43 DATE OF NEXT MEETING

Monday, 23 May 2022 at 10 am, to be held at Newark & Sherwood District Council Offices.

Proposed meeting dates - All Monday, 10am

05 September 2022 - Ashfield DC offices

12 December 2022 - Mansfield DC offices

27 February 2023 - Newark and Sherwood DC offices

22 May 2023 - Ashfield DC offices

AGREED:

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

Meeting closed at 10.44 am.

Chairman

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

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MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

23 May 2022

GOVERNANCE ARRANGEMENTS FOR THE JOINT COMMITTEE

1.0 SUMMARY

- 1.1 This report proposes that a revised Agreement is adopted in relation to the Mansfield and District Crematorium Committee, to reflect governance changes at Newark & Sherwood District Council.
- 1.2 The Joint Committee is also asked to consider whether the Agreement should be further amended to clarify which decisions are reserved to the Joint Committee, and which decisions Officers are authorised to take.
- 1.3 A template for all future Joint Committee reports is also attached for information.

2.0 RECOMMENDATIONS

To be resolved:

- 2.1 That the Joint Committee approves the revised Agreement in relation to the Mansfield and District Crematorium Committee, for formal signature by each of the constituent Authorities.
- 2.2 Whether proposals for further amendment to the Agreement should be brought to the next meeting of the Joint Committee.
- 2.3 That the template for future Joint Committee reports be noted.

3.0 Background Information

- 3.1 Newark & Sherwood District Council is to adopt a new system of governance from 17 May 2022; Executive Arrangements. The agreement under which the Joint Committee operates (the Agreement) needs to be amended to reflect this change.
- 3.2 Members have previously requested that the Agreement is reviewed to provide clarity in respect of the extent of delegation to Officers for decision-making.

4.0 Proposals

- 4.1 In respect of paragraph 3.2 above, the Joint Committee is asked to consider whether any additional provisions should be added to the Governance Agreement, for example in relation to the escalation of matters that are strategically significant or contentious from Officers to the Joint Committee, whether the provisions about budget setting could be more prescriptive, and the scope of decisions in relation to the proposed redevelopment of the Crematorium site that should be reserved to the Joint Committee.

4.2 Newark & Sherwood District Council has updated its report templates as part of its change in governance arrangements. For consistency going forward, all reports will be presented to Committee in the revised format, an example of which is attached at **Appendix 2**.

Background Papers

For further information please contact Sue Bearman Clerk to the Committee, sue.bearman@nsdc.info, 01636 655935.

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

AGREEMENT RELATING TO JOINT MANAGEMENT ARRANGEMENTS FOR MANSFIELD & DISTRICT CREMATORIUM

BETWEEN

MANSFIELD DISTRICT COUNCIL

-and-

ASHFIELD DISTRICT COUNCIL

-and-

NEWARK & SHERWOOD DISTRICT COUNCIL

This **DEED OF AGREEMENT** is made the **xx** day of **xxxxxxx 2022**

BETWEEN

- (i) **Mansfield District Council of Civic Centre, Chesterfield Road South, Mansfield, Nottinghamshire NG19 7BH (“Mansfield”)** and
- (ii) **Ashfield District Council of Council Offices, Urban Road, Kirkby in Ashfield, Nottinghamshire NG17 8DA (“Ashfield”)** and
- (iii) **Newark and Sherwood District Council of Castle House Great North Road Newark NG24 1BY (“Newark and Sherwood”)**

WHEREAS:

1. The authorities to this Deed have by their Executives or by virtue of Section 102 (1) of the Local Government Act 1972 the Local Government Act 2000 and the Local Authorities (Arrangements for the Discharge of Functions)(England) Regulations 2000, now superseded by The Local Authorities (Arrangements for the Discharge of Functions)(England) Regulations 2012 and all and every power enabling them agreed and resolved to constitute a Joint Committee to exercise the powers which each of the Authorities hereto might respectively have exercised by virtue of the Cremation Acts 1902 and 1952 for the provision, running, maintenance and management of the existing Crematorium (“the Crematorium”) at Derby Road, Mansfield, Nottinghamshire NG18 5BJ which is more particularly described in paragraph 1 below and on 3 July 2002 entered into a Joint Management Agreement (“the 2002 Agreement”).
2. The 2002 Agreement and a subsequent Agreements on 27 July 2012 and 11 November 2013 (“the 2013 Agreement”) superseded an agreement entered into by the said Authorities or their predecessor authorities dated 4th April 1955 (the Prior Agreement).
3. The parties now wish to revise the terms of the 2013 Agreement to reflect Newark and Sherwood District Council’s change in governance

arrangements to ~~a committee style of governance~~Executive Arrangements with effect from ~~14th–17 May 2013–2022~~ and have entered into a Revised Agreement accordingly.

NOW in pursuance of the said Agreement and in consideration of these presents THIS DEED WITNESSES as follows:

1.0 Definitions and Interpretation

1.1 In this Agreement, the following expressions shall have the meaning set out below unless the context otherwise requires:

“Authority”	means either Mansfield, Ashfield or Newark and Sherwood and “Authorities” shall be construed accordingly;
“Annual Meeting”	means the annual meeting of the Joint Committee held each year in accordance with Paragraph 7.2 of this Agreement;
“Chief Executive”	means the Head of an Authority’s Paid Service being the person designated as such under Section 4 of the Local Government and Housing Act 1989;
“Clerk”	means the person appointed by virtue of Paragraph 17.1 to carry out certain duties allocated by this Agreement;
“Commencement Date”	the 14th day of May 2013 <u>17 May 2022</u>
“Council”	the Council of elected members of the Authorities to this Agreement;
“Crematorium”	the crematorium known as the Mansfield and District Crematorium, which includes all buildings, grounds, equipment and all other property appurtenant thereto;
“Crematorium Site”	means the land shown edged red on the plan annexed situate at Derby Road, Mansfield, Nottinghamshire;
“Executive”	in relation to Mansfield District Council and Ashfield District Council, the form of Executive created and operated by that each Authority in accordance with Sections 10 and 11 of the Local Government Act 2000;
“Financial Year”	the period running from 1 April in one calendar year until 31 March in the next calendar year (inclusive);
“Joint Committee”	the Mansfield and District Crematorium Joint Committee constituted by this Agreement;
“Member”	unless the context otherwise so requires a member of the Joint Committee;
“Ordinary Meeting”	any meeting of the Joint Committee that is not an annual meeting or a special meeting;

“Special Meeting” a meeting of the Joint Committee convened in accordance with Paragraph 7.6 of this Agreement.

- 1.2 Words importing one gender include all other genders and words importing the singular include the plural and vice versa.
- 1.3 The clause, paragraph and schedule headings do not form part of this Agreement and should not be taken into account in its construction or interpretation.
- 1.4 References to Statutes, sections of Statutes or Statutory Instruments shall include any statutory modifications or re-enactment thereof from time to time and for the time being enforced.

2.0 **Duration of Joint Committee**

The Authorities shall constitute the Joint Committee from the Commencement Date and the Joint Committee shall continue thereafter unless and until determined under the provisions contained in this Agreement. If one of the constituent authorities gives notice of their intention to withdraw from the arrangements, the Joint Committee may continue to operate with the two remaining constituent authorities and this Agreement shall be amended accordingly.

3.0 **Name of Joint Committee**

The Joint Committee shall be known as the Mansfield and District Crematorium Joint Committee.

4.0 **Provision and Location of Crematorium**

The Crematorium is located on the Crematorium Site which site was acquired by Mansfield District Council on behalf of the predecessor Authorities to those which are party to this Agreement.

- 4.1 The Crematorium Site is now vested in Mansfield by virtue of S120(4) of the Local Government Act 1972.
- 4.2 Mansfield acknowledges that it holds the Crematorium Site on behalf of the constituent authorities. It further acknowledges that in the event of the Crematorium Site being sold to a third party, the assets shall be apportioned between the Authorities in accordance with a formula to be agreed between them. In the absence of agreement being reached between the parties as to the formula to be applied, regard shall be given to the original capital contributions of the predecessor Authorities and to contributions to revenue deficits and contributions to capital made by the three Authorities and by their predecessor Authorities. In the event of the three Authorities failing to reach agreement, having had regard to such historic data, an arbitrator shall be appointed to determine the due apportionment, the arbitrator to be nominated by the external auditors for the time being of the Joint Committee.

5.0 **Membership**

- 5.1 The Joint Committee shall consist of members appointed by the Authorities as follows:

- 5.1.1 ~~Mansfield District Council and Ashfield District Council~~The Authorities shall each appoint three executive members ~~and Newark and Sherwood District Council shall appoint three members~~ to the Joint Committee
- 5.1.2 Subject to the provisions of this Agreement each Member shall continue in office for a period of one year or ~~in the case of Mansfield and Ashfield Councils,~~ until such time as he shall cease to be an executive member of the Council by whom he is appointed whichever is the sooner and any provision in the ~~Standing Orders~~constitutions of any of the Authorities to the contrary is hereby waived.
- 5.1.3 If any Authority does not appoint the number of members which it is entitled to appoint, the other members of the Joint Committee shall be competent to carry out the business thereof pursuant to this Agreement.
- 5.1.4 Any person who is a member of the Councils of more than one Authority shall only represent the first Authority to appoint him as a member and any subsequent appointment by another Authority shall be void.
- 5.2 The Chief Executive of each Authority shall notify the Clerk within 14 days of any appointment of a member of his Council to the Joint Committee.
- 5.3 Any member may at any time resign his office as such member by notice addressed to the Clerk who should forthwith notify the respective Chief Executives of each of the Authorities.
- 5.4 Any member may be removed at any time by resolution by the Executive of the Authority by whom he was appointed ~~or by the Council as the case may be~~, but such removal should only become effective upon receipt by the Clerk of notification thereof.
- 6.0 **Chair and Vice-Chair**
- 6.1 At the first meeting of the Joint Committee and subsequently at its Annual Meeting in each successive year, the Joint Committee shall select one of its members as Chair and another as Vice-Chair for the forthcoming year provided that at no time should the Chair and Vice-Chair be members of the same Authority.
- 6.2 The offices of Chair and Vice-Chair shall, in successive years, rotate between the three constituent authorities.
- 6.3 The elected Chair and Vice-Chair shall remain in office until the next Annual Meeting unless by reason of death, resignation, disqualification or any other cause before that time and, upon a vacancy occurring within the term of office, another member from the same Authority shall be appointed by the Joint Committee to fill the vacancy until the next Annual Meeting. Disqualification shall, in the case of Mansfield and Ashfield District Councils, include ceasing to hold office as an executive member of the appointing Authority.
- 6.4 If there is equality of votes for the appointment of Chair or Vice-Chair, then the Chair for the time being of that meeting shall have a casting vote.
- 7.0 **Meetings of the Joint Committee**

- 7.1 The Joint Committee shall hold an Annual Meeting which will normally be before the end of June in each year.
- 7.2 Other than the Annual Meeting, meetings shall be held at such places and on such dates and at such times as the Joint Committee may decide from time to time save that meetings shall be held not less than quarterly.
- 7.3 Ordinary meetings and Annual Meetings of the Joint Committee shall be convened by the Clerk who shall deliver notice thereof to each member and observer at least five clear days before the date of the meeting (provided that failure to serve such notice on any member shall not affect the validity of the meeting).
- 7.4 With the notice referred to in Paragraph 7.3 the Clerk shall send a copy of the agenda for the meeting which shall include:
 - 7.4.1 Provision for the declaration of disclosable pecuniary interests by members and observers;
 - 7.4.2 All items of business which have been, or are deemed to have been, referred to the Joint Committee by a Scrutiny Committee, the Cabinet an ordinary committee (in the case of Newark and Sherwood District Council) or a Council Resolution of any Authority;
 - 7.4.3 All reports submitted by any officer of any of the Authorities; and
 - 7.4.5 Any item of business directed to be included by the person appointed to preside at the meeting.
- 7.5 A quorum of three members must be present to constitute a meeting provided that there is at least one member present from each Authority.
- 7.6 The Chair and two or more members of the Joint Committee may at any time by notice specifying the business to be transacted and sent to the Clerk require a Special Meeting of the Joint Committee to be convened and the Clerk shall accordingly convene a Special Meeting which will be held within 21 clear days of receipt by the Clerk of the said notice.
- 7.7 The Clerk shall give members of the Joint Committee at least five clear days notice of the Special Meeting and such notice shall specify the business that is proposed to be transacted.
- 7.8 No business shall be transacted at a Special Meeting other than that specified in the notice sent to the Clerk and referred to in Paragraph 7.6 above.

8.0 **Persons Presiding at Meetings**

- 8.1 The Chair, or in his absence, the Vice-Chair shall preside at every meeting provided that if both the Chair and Vice-Chair are absent, the members present shall elect another member of the Joint Committee who shall preside at that meeting.

9.0 **Voting**

- 9.1 Every question at a meeting of the Joint Committee shall be decided by a majority vote of those members present and voting and in the case

of an equality vote the person presiding at the meeting shall have a second and casting vote.

- 9.2 Except where a requisition is made under paragraph 9.3, the method of voting at meetings of the Joint Committee shall be by show of hands.
- 9.3 If requisition for a recorded vote is made by not less than three members present before a vote is taken on any question or motion, the voting shall be recorded so as to show whether each member present voted for or against that question or motion or abstained from voting.
- 9.4 Where, immediately after a vote is taken, any member present so requires, there shall be recorded in the minutes whether the person cast his vote for the question or against the question or whether he abstained from voting

10.0 **Veto**

- 10.1 Any member of the Joint Committee shall have a right of veto in respect of any decision of the Joint Committee
- 10.2 Such veto must be exercised prior to close of the meeting at which the matter is considered and shall provide that a decision is deferred on that matter until the next available meeting of the Joint Committee.
- 10.3 The right of veto shall not be exercisable where the majority of members of the Joint Committee present and voting resolve that the matter in question requires an urgent decision.
- 10.4 The right of veto may only be exercised once in respect of any matter.

11.0 **Minutes**

- 11.1 The Clerk shall be responsible for keeping a record of attendance and a record of business transacted at every meeting of the Joint Committee and the Minute Book shall be submitted to and signed at the next following meeting.
- 11.2 The person presiding at the next following meeting and referred to in Paragraph 11.1 shall put the question that the minutes be approved as a correct record of the previous meeting.
- 11.3 No discussion shall take place upon the minutes, except upon their accuracy. If no question is raised as to accuracy or, if it is raised then as soon as it is disposed of, the person presiding shall sign the minutes.
- 11.4 Copies of the minutes of every meeting of the Joint Committee and any Sub-Committee thereof shall as soon as possible after each meeting and in any event within five working days be sent by the Clerk to the Chief Executive of each Authority and ~~, in the case of Ashfield and Mansfield District Councils,~~ a copy of the minutes will be submitted to the appropriate Scrutiny-scrutiny Committee-committee of the Council Authority for consideration at the next meeting thereof, subject to proper notice in accordance with that Council's-Authority's Standing Orders rules of procedure.
- 11.5 If any matter or decision arising from the minutes of the Joint Committee is referred by a Scrutiny-scrutiny Committee-committee of ~~Mansfield or Ashfield District Councils~~ to the Joint Committee, it shall be reconsidered in the light of the Scrutiny-scrutiny Committee's committee's reference and reasons by the Joint Committee at the next

Joint Committee meeting of which proper notice of the matter can be given and the Joint Committee's decision after such reconsideration shall be final.

12.0 **Sub-Committees**

12.1 The Joint Committee may from time to time appoint Sub-Committees for any general or special purpose in connection with their powers and functions. Any Sub-Committees so appointed shall consist only of members but should include at least one member from each Authority.

12.2 The Joint Committee shall at the time of appointing any Sub-Committee determine the terms of reference of that Sub-Committee.

13.0 **Vacancies**

13.1 No act or proceeding of the Committee shall be questioned on account of any vacancy or on account of any defect in the appointment of any member.

14.0 **Capital Expenditure**

14.1 If the Joint Committee shall at any time require to incur capital expenditure for:

14.1.1 the acquisition of property;

14.1.2 the construction of works;

14.1.3 any other capital purposes in connection with its powers

then (unless the Joint Committee shall in their discretion decide to defray such expenditure out of revenue surpluses) the express approval of each of the Authorities to such capital expenditure shall be required. In the event of the request for additional capital funding being approved by each of the Authorities, the Authorities shall contribute to that capital expenditure in accordance with a formula to be calculated according to the throughput of cremations emanating from each of the Authorities for the relevant financial year, ("the Formula") unless the Authorities shall jointly determine that a different formula be applied. For the purposes of the calculations, any cremations emanating from outside the areas of the three constituent authorities shall be disregarded.

14.2 The Joint Committee shall, from time to time, pay the amounts of all interest and all instalments of principal and other payments that become due under any loan raised pursuant to Paragraph 14.1 above.

14.3 The Authorities expressly give delegated authority to the Joint Committee to determine the capital programme provided that the cost of funding the same can be met from revenue surpluses and any accrued repairs and renewals fund.

15.0 **Revenue Expenditure**

- 15.1 All expenses of a revenue nature incurred by the Joint Committee in any financial year shall be borne in accordance with the same Formula to be applied to capital expenditure, namely according to the throughput of cremations emanating from each of the respective Authorities for the relevant financial year as set out in paragraph 14.1.3.
- 15.2 The Joint Committee may use or carry forward part or all of any profit or surplus made in any financial year for the purposes of:
- 15.2.1 Paying debts
- 15.2.2 Meeting contingencies
- 15.2.3 Meeting future expenses
- 15.2.4 Funding any capital works in accordance with clause 14.3, but any amount of such profit or surplus not so applied shall be returned to the Authorities according to the formula set out in paragraph 14.1.3 namely the throughput of cremations emanating from each of the constituent Authorities for the relevant financial year. In calculating the respective share to be distributed to each of the Authorities any cremations from outside the areas of the three constituent Authorities shall be disregarded.
- 15.3 Revenue surpluses shall be applied in the first instance towards funding the capital programme from time to time agreed by the Joint Committee in accordance with clause 14.3. However, the Authorities shall be entitled to elect to take their share of the revenue surplus provided that they provide the equivalent amount by way of capital contribution towards the agreed capital programme.
- 15.4 In the event of a revenue deficit, this shall be met by the constituent Authorities in accordance with the Formula set out in paragraph 14.1.3 for the relevant financial year.

16.0 **Interest on Sums Due**

- 16.1 Any sum properly payable by any of the Authorities to the Joint Committee whether of a capital or revenue nature, which is not paid by the due date shall be liable to interest at the base lending rate of Mansfield's bankers until such time as the sum due is paid in full.

17.0 **Apportionment of Assets and Liabilities**

- 17.1 If one or more of the constituent authorities give notice under clause 21 that they wish to withdraw from the joint management arrangements, they shall be entitled, on such withdrawal, to receive an appropriate apportionment of assets or shall be required to pay an appropriate apportionment of the liabilities of the Crematorium on the basis of a formula calculated with reference to the number of cremations as a percentage of total within area cremations (i.e. excluding out of area cremations entirely from the calculation) over the 15 year period immediately preceding the effective date of such withdrawal as follows:

- X = Number of cremations taking place within each district area for the preceding 15 years
Y = Total number of cremations taking place within the total of the constituent district areas (excluding out of area cremations)

$$\frac{X}{Y} \times 100 = \% \text{ for each authority } x \text{ value of assets or liabilities.}$$

- 17.2 In such event, the authority or authorities giving notice of their intention to withdraw shall be required to meet any costs directly arising as a result of such withdrawal including any professional fees incurred.
- 17.3 In the event of a sale or disposal of the Crematorium to a third party or in the event of it ceasing to operate for any other reason, the formula to be applied for the distribution of assets and liabilities shall be calculated according to the number of cremations emanating from each district as a percentage of the total within area cremations (i.e. excluding out of area cremations from the calculations) over the 25 year period immediately preceding the disposal or closure as the case may be as follows:

- X = Number of cremations taking place with each district area for the preceding 25 years
Y = Total number of cremations taking place within the total of the constituent district areas (excluding out of area cremations)

$$\frac{X}{Y} \times 100 = \% \text{ for each authority } x \text{ value of assets or liabilities.}$$

- 17.4 The Joint Committee shall make appropriate arrangements for a valuation of the Joint Committee's assets and liabilities to be carried out on a 5 yearly basis.

18.0 **Appointment of Officers**

- 18.1 Those persons currently holding office as Clerk and Treasurer pursuant to the ~~Prior-2013~~ Agreement shall continue to hold office by virtue of this Agreement. Should those officers resign or otherwise cease to hold office the Joint Committee shall appoint to those offices, provided that any person so appointed shall be an employee of one of the Authorities and shall cease to hold office on terminating such employment.
- 18.2 The Joint Committee shall appoint and pay such employees as it deems necessary to provide, equip, maintain and manage the Crematorium and also duties ancillary thereto required to be provided by virtue of this Agreement or by Statute. Such employees shall be employed by Mansfield District Council on the Joint Committee's behalf on the terms and conditions of employment which apply to employees of Mansfield District Council and shall be enabled to join any pension

scheme which employees of Mansfield are entitled to join by virtue of their individual Contracts of Employment.

19.0 **Accounts**

- 19.1 The Treasurer shall keep accounts of all monies received by and all expenditure of the Joint Committee as may be required for the purposes of Part 8 of the Local Government Act 1972.
- 19.2 As soon as practicable after the end of the financial year the Joint Committee shall send to each Authority a full report of the operations of the Joint Committee during the last financial year and a copy of the accounts thereof.
- 19.3 Mansfield will arrange for an annual audit of the accounts to be carried out and the Joint Committee shall provide a copy of the report thereof to each of the Authorities as soon as practically possible after receipt of the same.

20.0 **Performance of Agreement**

- 20.1 The Authorities shall at all times take all or any action as may be necessary for giving full effect to this Agreement and every provision and obligation contained herein and any decision made by the Joint Committee pursuant hereto.
- 20.2 Each Authority shall bear its own costs for the negotiation, preparation, completion and stamping of this Agreement and any amended agreement be approved by the three constituent authorities.
- 20.3 If any Authority shall fail to carry out any necessary act required to be taken pursuant to Paragraph 20.1 and 20.2 above, the others may implement any reasonable measures necessary to effect this Agreement or any proper decision of the Joint Committee and the reasonable costs thereof shall be recoverable as a debt from the Authority which so failed to act.

21.0 **Withdrawal from the Agreement or Termination of the Agreement**

- 21.1 If any of the Authorities wish to withdraw from this Agreement they shall be required to give not less than twenty-four months notice to expire on 31st March in any year.
- 21.2 Termination of the Agreement in its entirety shall only be effected by agreement of all the parties at the relevant time. If one party gives notice of their intention to withdraw from the Agreement, the remaining parties shall continue to operate under the terms of this Agreement (subject to any consequential amendments) unless they shall otherwise determine.
- 21.3 In the event of one of the authorities giving notice of their intention to withdraw from the Agreement, the provisions as to apportionment of assets and liabilities and payment of costs as set out in clauses 17.1 and 17.2 ante shall apply.
- 21.4 If any of the authorities wishes to make any major alterations to the terms of this Agreement, then in default of agreement between the authorities, this shall be referred to arbitration in accordance with paragraph 22 below.

21.5 In the event of the parties jointly agreeing to terminate this Agreement, the apportionment of assets and liabilities shall be in accordance with clause 17.3 ante.

22.0 **Arbitration**

22.1 Any dispute between the Authorities and or arising out of this Agreement shall be referred to a single arbitrator to be agreed upon by the Authorities or in default of the Agreement to be nominated by the Secretary of State for the Environment, Transport and the Regions or such other Government Minister who shall be appropriate in accordance with and subject to the provisions of the Arbitrations Acts ~~1950 and 1979~~ 1996 or any statutory modification or re-enactment ~~of them~~ for the time being in force.

23.0 **Complaints**

23.1 Any complaints received by the Joint Committee or any of the Authorities relating to the Crematorium or any officer employed thereat or as to the performance of functions under this Agreement whether made through an Authority's complaints procedure or received via the Local Government Parliamentary Ombudsman shall be dealt with by the Clerk.

24.0 **Notices**

24.1 Notices under this Agreement shall be in writing and except where otherwise specified herein shall be delivered or despatched by first class post to the principal office of the Authority by whom the Clerk is employed as the case may be or sent by email to the Clerk at the address specified by them. Notice given by first class post is deemed to be given and received three days after it is despatched. Notice given by email is deemed to be given at the time of transmission, or if this time falls outside a working day, when the next working day resumes.

25.0 **General**

25.1 The Contracts Act (Rights of Third Parties) Act 1999 shall not apply to this Agreement.

EXECUTED by the Authorities as a Deed the day and year first before written

SEALED AS A DEED by
MANSFIELD DISTRICT COUNCIL
in the presence of:

SEALED AS A DEED by
ASHFIELD DISTRICT COUNCIL
in the presence of:

SEALED AS A DEED by
NEWARK AND SHERWOOD DISTRICT COUNCIL
in the presence of:



Report to: **Mansfield and District Joint Crematorium Committee**

Date:

Director Lead: Name of Authority, Name, Job Title, Contact details

Lead Officer: Name of Authority, Name, Job Title, Contact details

Report Summary	
Type of report	<i>Select from open report or exempt report [Select from key decision or non-key decision]</i>
Report Title	<i>Report title here</i>
Purpose of Report	<i>A short summary of what the report covers and the decision or action required. This should not be more than 3 lines.</i>
Recommendations	<i>List your recommendations and describe why you are recommending them.</i>

1.0 Background

Provide any required context here. Explain previous work done and decisions taken. Refer to all relevant previous committee reports.

2.0 Proposal/Options Considered and Reasons for Recommendation

Include your referred option here and detail how this helps deliver the service.

3.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

23rd May 2022

OPERATIONS UPDATE REPORT

1. SUMMARY

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

2. RECOMMENDATION

- 2.1 That Members note the report
- 2.2 To agree to the proposed works; 7.2, 7.3, 7.4 & 7.5

3. STAFFING

- 3.1 The operational service is fully staffed and development training for staff continues to ensure a multi-tasking team can cover all areas of work. A review of job descriptions and roles is currently taking place with a view to aligning both technician and gardener roles to ensure the service can be fully staffed at all times. Staff will be consulted in due course should the changes be feasible. Considerations are efficiencies, cost effectiveness and resilience for the service.
- 3.2 Following a revaluation of the manager's post and subsequent interview and selection, Nada Colclough has been appointed as the Crematorium and Cemeteries Manager and Registrar and started in post on Monday 9th May 2022.

4. CREMATORS AND ANCILLARY EQUIPMENT

- 4.1 Following the number 3 cremator re-lining there have been no further issues identified internally.
- 4.2 The first full service was carried out on week commencing 3rd March on all 3 cremators, this took place later than expected due to number 3 cremator being fully re bricked. Advisories were made but number 4 cremator was highlighted that the hearth needed attention. Our second half service took place on 9th May and has identified issues with number 2 cremator blast tube needing to be replaced because of a significant crack, this will be replaced in June (estimated cost 5-10) It was also identified that Number 4 cremator hearth is in a poor condition with both brickwork and tiles starting to deteriorate in both chambers. It is advised that number 4 cremator will need a full re-brick within the next 6 months, although this work will be carried out in August before we descend into the busy period (Estimated cost 45-55k) our last

full service of 2022 will be carried out week commencing 15th September, prior to the winter increase in cremation numbers.

4.3 It was also recommended that the EPA monitoring analysers are old and outdated and should be replaced to meet the Process Guidance Notes 5/2(12), Statutory Guidance for Crematoria. These units are currently working and recording data but if a unit was to fail and repairs could not be made it would be required for the unit to be fully replaced with an estimated cost of 42k per cremator, this cost would replace the emissions monitoring equipment and update the controls and software.

4.4 It was also identified that the microprocessor control cards that decode information and control various systems on the older cremators 2 and 3 are now outdated and no longer manufactured. If a control card was to fail Matthews have limited spares in stock or alternatively control cards would need to be sent to a specialist to be refurbished. It's estimated that these cards should have 2 – 3 years lifespan left but these cards are temperamental to power surges etc. Control cards cannot be replaced to modern cards used in number 4 cremator. The cremator would need a rewire and modern control systems installed, last year an estimate was given of 50-60k per cremator to rewire and update the control systems.

4.5 Following the delay to the compulsory legal emissions testing, this was completed on 11th April 2022. The associated report is expected by mid-June by Scotec.

4.6 Cremation numbers remain at 12 per day due to the age of the cremators.

5. COVID/OMICRON

5.1 Guidance from the government is constantly monitored for any changes that the crematorium needs to follow.

5.2 Covid risk assessments are reviewed monthly or when guidance changes.

5.3 Operational staff are no longer working shift patterns to mitigate transmission of the Covid/Omicron virus, in line with the lifting of guidance from the government. Staff are still encouraged to take regular LFT to limit any infections. Staff will then follow HR guidance for a positive LFT result.

5.4 Administration staff have the resources to work from home to mitigate the risk of transmission should they test positive and still be well.

5.5 Face coverings in all public areas are encouraged for all staff and visitors.

5.6 Saturday cremation fees are no longer waived in line with cremator 3 being operational.

6. PROJECT UPDATE

6.1 Funeral director's self-booking system has now been installed however final security and integrity checks are taking place prior to being rolled out.

7. NEW PROPOSALS

7.1 Various work is required on the main building due to being identified as Health and Safety concerns. There is also a need to carry out works in line with statutory fire risk assessments. Some of these works were going to be completed towards the end of the installation of the new MAE system but now this contract has been terminated these works still need completing. Talks with Design Services agreed it would be better to tie works within separate contracts. It is favoured that these works are completed as to maintain the building both structurally and cosmetically until a new facility is operational.

7.2 Contract 1 - The water supply infrastructure for the crematorium is old and requires upgrading due to issues with leaks, water pressure and water quality. The works will need to be carried out regardless of the new crematorium development therefore we advise that this work is carried out to avoid any further issues. There is an option to join to the main water pipe on Derby Road however there is a water main that goes through the woodland adjacent to the crematorium. We are therefore in the process on investigating the option to connect there in order to reduce cost and disruption. Initial estimates suggested that the costs would be circa £20k which has been allocated previously but with the complexity of the work this figure is low and it is estimated to more around 30k and the shortfall would be funded from unused capital budget 21/22. Talks still ongoing with Severn Trent and further investigations required.

7.3 Contract 2 – To include various works that would be completed by 1 contractor with a value of 35k and would be funded from the unused capital budget 21/22.

- New fire doors as highlighted in the FRA were due to be completed towards the end of the MAE works (H&S issue)
- Removing the remaining ducting that was left in situ after the MAE contract was terminated. (H&S issue)
- In filling the holes through the exterior walls where the old MAE pipe and ducting passed through.
- Fill the void in the floor under the metal plate in front of where number 1 was situated. (H&S issue)
- Partition wall erected beside number 2 cremator as now number 1 is removed we have no protection from the hot surface. (H&S issue)
- Make safe and tidy up the suspended ceiling in the crematory. (H&S issue)
- Investigate water ingress in Thoresby chapel and plaster the area that's had the plaster removed that was falling from the wall.
- Repair the wall at the rear of the building at the top of central bank that was damaged when the MAE was removed.

7.4 Contract 3 - Repair to the mezzanine flooring within the crematory and yard this needs making safe following the removal of the MAE that as left these areas a significant health and safety issue. Staff need access to maintain the cremators and replace

monitoring equipment, this work is estimated to be 25k and the funds would come from the unused capital budget 21/22.

7.5 Contract 4 - Upgrading of the cremator Flue ways as the cremators are pressurizing due to the low suction caused by the removal of the MAE. Cremator number 1 with number 1 flue still in place, T junctions, and blanking plates where the MAE was attached to the flues. This is a health and safety issue and crematorium staff is working in the crematory with fumes and smoke escaping the cremators. Works would involve the removal of all redundant flues and equipment and the installation of 90-degree bends thus removing the need for blanking plates. The refurbishment of each of the cremators venturi and reline flue sections, would decrease the load on the induction fan and increase suction and the velocity exiting the stack. Awaiting quotes however estimates are around £40k.

8. COMMERCIAL INNOVATION

- 8.1 The introduction of a memorial wall is being planned in the woodland scattering areas. This will provide a lower-priced memorial option to families who have loved ones scattered in the woodland areas.
- 8.2 Work is underway to remove some living memorial borders. Some shrubs and rose bushes do not thrive well in some areas of the grounds and therefore lease holders are being contact to invite them to move their existing memorials. This will make way for alternative memorials to be placed out. This will reduce the replacement costs of shrubs and roses.

9. CREMATION DATA

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

9.2 The table below shows a comparison per Quarter over the last 3 years. This is a working table and will be populated per quarter.

Year	2019/2020	2020/2021	2021/2022	2022/2023
Q1	565	745	533	
Q2	505	511	558	
Q3	579	640	607	
Q4	660	838	601	
Total	2309	2734	2299	

Report of the Treasurer of Joint Crematorium Committee

To

Mansfield and District Joint Crematorium Committee

23 May 2022

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL STATEMENT OF ACCOUNTS 2021/2022

1. SUMMARY

This report presents the annual report and statement of accounts for 2021/2022 showing the committee's financial position as at the 31 March 2022 and the revenue and capital activity during the financial year.

2. RECOMMENDATIONS

- (i) The statement of accounts as presented in Appendix A for the financial year 2021/2022 is approved.
- (ii) The 2021/2022 budgeted surplus distribution as detailed in Appendix A, 3.7, pages 8 & 9, is approved.
- (iii) That up to £130,000 of unused capital budget in 2021/2022, as detailed in 3.7 of this report, to be carried forward into 2022/2023 is approved
- (iv) The detailed revenue and capital information provided in Appendix C, is for noting only.

3. BACKGROUND

- 3.1 The annual statement of accounts is a statutory document which must be produced and approved by the committee, Appendix A. The statement informs interested parties of the financial position of the Mansfield and District Joint Crematorium as at the end of the financial year i.e. 31 March 2022 and shows the financial activity during that period (1 April 2021 to 31 March 2022) together with any significant factors affecting the committee and its finances.

Assurance Lincolnshire has reviewed the accounts and has issued a certificate which states that the statement of accounts presents fairly the Crematorium's comprehensive income and expenditure account and balance sheet and that the statements are fully supported with the underlying financial records; this is included within Appendix A page 59.

- 3.2 The Joint Crematorium Committee is required to produce an annual governance statement, which includes the future actions required on internal control issues; this is included within Appendix A pages 47-58.
- 3.3 The actuary report produced by Barnett Waddingham is included within Appendix B. The actuary is instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund, to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme to employees of Mansfield and District Joint Crematorium as at 31 March 2022.
- 3.5 The statement of accounts for the year ending 31 March 2022 have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2021/2022 and the Service Accounting Code of Practice published by Chartered Institute of Public Finance and Accounting (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
- 3.6 A detailed revenue and capital financial information table for 2021/2022 is included within Appendix C.
- 3.7 The capital budgets for 2021/2022 were £722,914 under spent as detailed in Appendix A, 3.8.1, table 4 page 10. Capital works have been identified for completion in 2022/2023 to meet current operational and health and safety requirements, as detailed in the Operations Update Report 23 May 2022. It is recommended that up to £130,000 of the unused capital budget in 2021/2022 is carried forward into 2022/2023 to finance these works.

4. OPTIONS AVAILABLE

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

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

5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
The statement is not approved by 31 May 2022.	Member authorities will be unable to complete their accounts by 31 st May 2022 without crematorium figures,	Low	Ensure that the date set for Members of the Committee to consider this report is met

	resulting in potential audit delays and additional costs.		
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The preparation of the Statement of Accounts is a statutory requirement.

6. IMPLICATIONS

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
The audit is carried out in accordance with the Accounts and Audit Regulations 2015.
- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: There are no budget / resource implications.

7. BACKGROUND PAPERS

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

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

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2021/2022



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1. INTRODUCTION

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

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

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

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

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

The Statement of Accounts for the year ended 31 March 2022 have been prepared in accordance with latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2021/2022 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

These accounts will present:

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

Further Information

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

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

2. EXPLANATION OF THE ACCOUNTING STATEMENTS

The Statement of Accounts sets out the Joint Committee's income and expenditure for the 2021/2022 financial year and its financial position at 31 March 2022. It comprises core and supplementary statements, together with disclosure notes.

The Core Financials Statements are:

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

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

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

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

The Supplementary Financial Statements are:

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

Other Key Sections:

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

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

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

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

3. ANNUAL REPORT AND SUMMARY OF FINANCIAL PERFORMANCE

3.1 Summary of Financial Performance

The Joint Committee approved the budget for 2021/2022 on 22 February 2021 and was revised during 2021/2022 to include approved budget carry forwards from 2020/2021, new budgets approved in year and budget realignments processed during 2021/2022.

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

Table 1 – Financial Performance 2021/2022

2020/2021		2021/2022			
Actual Outturn £	Income and Expenditure Summary	Original Budget £	Revised Budget £	Actual Outturn £	Variance to Revised Budget £
	Income				
-2,030,545	Cremation Fees	-1,835,300	-1,845,800	-1,974,296	-128,496
-53,072	Other Income	-28,412	-28,412	-26,213	2,199
-2,083,617	Gross Income	-1,863,712	-1,874,212	-2,000,509	-126,297
	Expenditure				
383,339	Employee Costs	405,847	405,847	505,162	99,315
331,454	Premises Costs	366,130	348,444	313,032	-35,412
209,436	Supplies and Services	170,897	231,689	273,579	41,890
67,393	Support Services	64,356	64,356	65,253	897
31,886	Provisions	0	0	36,441	36,441
297,768	Depreciation and Impairment	126,271	126,271	277,842	151,571
1,321,276	Gross Expenditure	1,133,501	1,176,607	1,471,309	294,702
-762,341	Net Cost of Service	-730,211	-697,605	-529,200	168,405
-688	Interest Received	-2,500	-2,500	-1,927	573
-297,768	Reverse Depreciation and Impairment	-126,271	-126,271	-277,842	-151,571
0	Transfer from Usable Reserve Net Pension Interest and Liability	0	-32,606	-30,131	2,475
-22,303		0	0	-71,849	-71,849
65,816	Transfer to Usable Reserve	46,200	46,200	45,672	-528
-1,017,284	Surplus	-812,782	-812,782	-865,277	-52,495
289,194	Transfer Surplus in Excess of Budget to Usable Reserves	0	0	52,495	52,495
-728,090	Net Surplus for Distribution	-812,782	-812,782	-812,782	0

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

3.2 Income

The gross income received during 2021/2022 was £2,000,509 compared to a revised budget of £1,874,212, an increase of £126,297 (6.7%). This variance was due to:

- The estimated number of cremations for 2021/2022 was 2,100; the actual number of cremations undertaken was 2,300 which is an increase of 200 (8.7%). There was an overall increase in cremation and medical fee income of (£97,927) compared to budget.
- The demand for the webcasting and visual tribute service has been high again this year. This service shows an overall increase in income of (£20,965) compared to budget.
- As a result of the pandemic restrictions some income services were suspended during 2020/2021; during 2021/2022 all services became operational resulting in increased income to budget for memorials (£18,087) and book of remembrance inscriptions (£10,346).
- The continuation of Covid 19 restrictions early in the financial year and reduced demand resulted in the organist income being £8,997 lower than budget.
- A new income budget was set during 2021/2022 for any sales generated by the new memorial lines of (£10,500). However as the initial memorials were not acquired until the latter part of the financial year there is income generation was only (£667), resulting in a £9,833 shortfall to budget.
- Other income net reductions totalling £2,199 include reduction in the cost of clerical works relating to cemetery administration as a result of short term staff vacancies and public health funeral fees were lower due to fewer funerals being undertaken in year.

3.3 Expenditure

The gross expenditure incurred during 2021/2022 was £1,471,309 compared to the revised budget of £1,176,607, resulting in overspends totalling £294,702 (25.0%). The main reason for the differences are summarised below:

Employee costs - £99,315 higher than budgeted:

- Staff expenses including basic pay, vacancy savings, overtime, national insurance and agency staff show a total over-spent compared to budget of £19,067, this is mainly due to additional overtime requirements due to Covid 19 restrictions, overtime during the period of cremator breakdowns in the year and staff vacancies.
- Advertising costs for the vacant Director and Registrar post are £3,070.
- Pension adjustment costs were £70,849, this is the variance between the employers' pension contributions and the pension scheme actuary report as at 31 March 2022. The costs are adjusted as below net cost of service cost for pension interest and liability and accounted for by a movement in the pension liability and pension reserve in the balance sheet.

- Staff training costs were £6,710 higher than budget, this was for crematorium technician, work safe & weed spraying training.
- Staff eye test were £15 overspent.
- Staff mileage claims were (£161) underspent.
- The crematorium's proportion of the apprenticeship levy was underspent by (£234).

Premises costs - £35,412 lower than budgeted:

- Repairs & Maintenance of the Cremators was (£13,733) underspent. Servicing works to keep the cremators working and in good repair have been undertaken. The annual repairs for this equipment fluctuates from year to year depending on the works required.
- Utility costs for electricity, gas and water were (£24,371) underspent with the increase in energy costs not yet impacting on monthly invoices, which are expected to rise in 2022-2023.
- EPA & Legionella testing were (£109) underspent.
- Repairs and maintenance buildings, grounds maintenance and cleaning materials were overspent by £2,801.

Supplies and Services £41,890 higher than budgeted:

- Due to the removal of the abatement equipment and the decision to review options for a new crematorium development, the 50% target for abated cremations was not met this financial year resulting in a payment due to the CAMEO scheme of £68,310, which is a £34,897 overspend.
- The webcasting service budget was overspent by £16,590. This is due to the level of demand for this service due to the Covid 19 restrictions. This increase in expenditure is offset by excess income as detailed in 3.2.
- During 2021-2022 some cremations were carried out at other local crematoria due to either cremator breakdown or coffin size, there was no budget provision for this which resulted in a £6,987 additional spend.
- Memorials and book of remembrance inscriptions were £2,889 overspent partly due to the catch up in demand after Covid 19 restrictions.
- Due to the increase in the number of cremations the medical referee fees costs budget is overspent by £2,109.
- Tools/equipment/materials were overspent by £1,555.
- Other running costs show an overspend of £815.
- New memorial lines were approved during 2021-2022, however not all the listed memorials were purchased in year resulting in a budget underspend of (£12,308). The cost of the new memorials purchased in 2021/2022 has been financed from general reserves.
- Due to Covid19 restrictions and reduced demand the organist fees were (£5,905) underspent.
- The costs for replacing the pews with individual chairs had a net underspend of (£5,318).
- Office based services had a net underspend of (£421)

Support Services £897 higher than budgeted:

- This includes works undertaken by Mansfield District Council's Design Services, Building Repairs, Trade Waste and Electrician's teams as well as a share of the central corporate overhead.

Provisions £36,441 higher than budgeted:

- This is the increase in the bad debt provision required from 31 March 2021 to 31 March 2022 and is based on the value and age of the outstanding debtors invoices. This money is held in a provision and would only be used should any of the outstanding debtor accounts need to be written off. Although the value of the outstanding debtors is lower at 31 March 2022 than the previous year, the provision has increased due to a higher proportion of the current outstanding debt being over 1 year old as detailed in note 7.

Depreciation and Impairment £151,571 higher than budgeted:

- The original budgets for depreciation and impairment comprised of £126,271 for depreciation and £0 for impairment. The last revaluation of the crematorium assets was undertaken as at 1 April 2018 which resulted in a depreciation charge per annum of £126,271. A revaluation was not required for 2020/2021, however the tractor purchased in 2020/2021 has been added to the depreciation charge increasing it by £2,994. The impairment relates to the capital expenditure incurred in the year totalling £148,577. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value, these charges do not impact on the net surplus for the crematorium.

Interest Received £573 lower than budgeted:

- This is mainly due to interest rates being very low during 2021/2022, however the rates have been increasing during the last quarter of the financial year.

3.4 Below Net Cost of Service

Reverse Depreciation and Impairment £151,571 higher than budgeted:

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

Pension Interest and Liability £71,849 higher than budgeted:

- This is the variance between the employer's pension contributions and the pension scheme actuary report as at 31 March 2022 and the interest on the pension liability. This is accounted for by a movement in the pension liability and pension reserve in the balance sheet.

Transfer to Usable Reserves £528 lower than budgeted:

- In 2020/2021 the JCC approved an additional 3% fee increase on cremation fees which equates to an additional £22 per standard cremation. For each standard cremation £22 is transferred to the capital fund to contribute towards future capital projects. The amount transferred each year will vary dependant on the number of standard cremations undertaken.

Transfer from Usable Reserves £2,475 higher than budgeted:

- This is the variance between the budget and actuals for the financing of the new memorial lines net of any sales income from general reserves as noted in the 3.2 Income and 3.3 Supplies and Services sections above.

3.5 Annual Surplus

The Joint Committee approved in December 2017 to only allocate up to the budgeted surplus to the three constituent authorities on an annual throughput basis. The revised budgeted surplus for 2021/2022 is £812,782. The overall surplus for 2021/2022 was £865,277, after the revised budgeted surplus has been allocated to the three constituent authorities, £52,495 has been transferred to general reserve within usable reserves.

3.6 Number of Cremations

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

Table 2

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2021/2022	808	949	120	423	2,300	-15.9%
2020/2021	1,037	1,145	132	420	2,734	20.0%
2019/2020	835	935	139	369	2,278	1.9%
2018/2019	826	859	130	420	2,235	-11.1%
2017/2018	888	1,012	169	445	2,514	-4.2%

Table 2 above shows that in 2021/2022 there have been;

- A decrease in Ashfield's area of 229 (22.1%)
- A decrease in Mansfield's area of 196 (17.1%)
- A decrease in Newark & Sherwood's area of 12 (9.1%) and
- An increase in other areas of 3 (0.7%)

The decreases in the number of cremations is generally due to the Covid 19 pandemic which impacted significantly on the 2020/2021 data.

3.7 Surplus Distribution

The annual surplus to be distributed to the three constituent authorities is calculated based on the budgeted surplus and the number of cremations conducted within each area during the year (2021/2022), as shown in the table below:

Table 3

District	Number of Cremations	%	Budgeted Surplus 2021/2022
Mansfield	949	50.56%	£410,942
Ashfield	808	43.05%	£349,903
Newark & Sherwood	120	6.39%	£51,937
TOTAL	1,877	100%	£812,782

3.8 Balance Sheet Review

The Balance Sheet shows the value of assets and liabilities recognised by the Joint Committee as at the Balance Sheet date (see page 22). It indicates how much is owed to the Joint Committee and how much the Joint Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held. During 2021/2022 the net assets of the Joint Committee have reduced by £84,654. The significant points are summarised below and further details are provided in the notes to the accounts.

3.8.1 Long Term Assets - Property, Plant and Equipment

Revaluation

Valuations are required every 5 years or in the year of any major capital works. There have been no major capital works undertaken during the 2021/2022 financial year. The crematorium land, buildings and equipment were re-valued during the course of 2018/2019 (1 April 2018) by the District Valuation Office at £2,403,319, plus during 2020/2021 a new tractor was purchased costing £18,469. After deductions are made for 4 years cumulative depreciation totalling £508,079 for these assets, the closing net book value of the assets at 31 March 2022 was £1,913,709.

Depreciation

The comprehensive income and expenditure statement has an annual capital charge (depreciation) of £129,265 for assets used in the provision of the service. The value of the assets is reduced by the depreciation charge, further details are provided in the notes to the accounts. The charge for depreciation does not affect the amounts available for distribution under the current policy.

Capital Expenditure

The budget for the removal and replacement of the mercury abatement equipment was £724,166. During the year works to remove the abatement equipment were completed. However, due to technical complications with the equipment design, structure of the building to accommodate the new equipment and contractor delays, a mutual decision was reached with the contractor to terminate the contract when the old abatement equipment was removed. The cost of the works completed to the contract termination were £87,309. Further costs for MDC Design Services of £5,903 and minor building repairs of £2,643 were also incurred.

The scheme to improve car park lighting has not commenced and will be incorporated into the new crematorium development programme.

Roof work repairs were undertaken in 2020/2021 as a result of a copper theft from the roof in November 2018. A final retention payment for the contractor works was due in 2021/2022 for £1,148.

The music system, CCTV system and cremulator required replacement following breakdowns in 2021/2022 costing £20,995, £15,541 and £12,160 respectively.

Works are required to replace the existing water main, a budget was approved for £20,000, to date only MDC Design Services fees have been incurred of £217. Updated estimates for this work is due in 2022/2023.

Minor capital spend of £2,661 has been incurred for MDC Design Services fees in relation to the new crematorium development and fire risk assessment works for the fire doors.

The unallocated PPW Crematorium budget of £61,017 has not been used.

Capital works will be required in 2022/2023 as a result of recent fire risk assessments and further works following the removal of the mercury abatement equipment to meet operational and health and safety requirements. These will be for fire doors, internal/external building works, mezzanine floor repairs and refurbishing flue systems as well as the continuation of the works to replace the water main. A recommendation will be reported to the Joint Committee to carry forward up to £130,000 of the unused capital budget into 2022/2023 to finance these works.

Table 4

2020/2021		2021/2022		
Actual Outturn £	Capital Budget Summary	Revised Budget £	Actual Outturn £	Variance to Budget £
627,000	Mercury Abatement Contracted Services	724,166	95,855	-628,311
16,500	New Tractor	0	0	0
8,000	Car Park Lighting	8,000	0	-8,000
25,322	Roof Repairs Retention only 21/22	1,148	1,148	0
0	New Music System	20,000	20,995	995
0	Water Mains	20,000	217	-19,783
0	New CCTV System	25,000	15,541	-9,459
0	Fire Doors	0	593	593
0	Refurbished Cremulator	12,160	12,160	0
0	New Crematorium Development	0	2,068	2,068
0	Unallocated PPW Crematorium	61,017	0	-61,017
676,822		871,491	148,577	-722,914

3.8.2 Current Assets

Cash and Investments - The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown on the balance sheet. Interest is earned on the cash balance and is credited to the comprehensive income and expenditure statement. The cash balance increased by £58,174 during the year to £1,708,679.

Short Term Debtors have decreased by £175,263, this is mainly due to the higher number of cremations undertaken in 2020/2021 and the restrictions that were imposed in that year due to the Covid 19 pandemic. Further details are included in the notes to the accounts.

3.8.3 Current Liabilities

Short term creditors – The amount owing to creditors at 31 March 2022 has decreased by £52,701 to £897,896. This is mainly due to the 2020/2021 figure included some high value invoices for capital projects undertaken during 2020/2021 that were not received for payment by 31 March 2021.

3.8.4 Long Term Liabilities

Pension Liability -The Joint Crematorium Committee is a member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Joint Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Joint Committee's overall position during 2021/2022 shows a decrease in the liability from £1,655,000 to £1,546,000. A statutory accounting adjustment for £109,000 is therefore reflected in the accounts and has no impact on the overall surplus. Further information is provided in note 9 to the accounts.

3.8.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. The general reserve has increased by £22,364 to £548,921, this increase relates to the transfer of the excess surplus of £52,495 for 2021/2022 less the financing of the new memorials £30,131. The capital fund has decreased by £102,905 to £606,781, this decrease relates to £148,577 used to finance the capital expenditure for 2021/2022 offset by an increase of £45,672 for the transfer of the additional 3% cremation fee income noted in 3.4 Transfer to usable reserves. Further details of the movement and balances held in reserves are provided in the core statements.

1. TREASURERS RESPONSIBILITIES

The Treasurer of the Joint Committee is responsible for the preparation of the Joint Committee's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022 (the CODE).

In preparing this Statement of Accounts, the Treasurer has:

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

The Treasurer has also throughout the year:

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

CERTIFICATE

I certify that the Statement of Accounts 2021/2022 presents a true and fair view of the financial position of Mansfield and District Joint Crematorium Committee and its income and expenditure for the year ended 31 March 2022.

Signed.....

Date:

D Edwards CPFA

Treasurer of the Mansfield and District Joint Crematorium Committee

2. JOINT COMMITTEE'S RESPONSIBILITIES

The Joint Committee is required to:

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

CERTIFICATE

The Statement of Accounts for the year 1 April 2021 to 31 March 2022 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee by the delegated decision taken by Members from all constituent authorities on 23 May 2022.

Signed.....

Date:

Chair of Mansfield and District Joint Crematorium Committee

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Joint Committees transactions for the 2021/2022 financial year and its position at the year end of 31 March 2022.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2021/2022.

2. Accrual of Income and Expenditure

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

Creditors - Payments to creditors are included in the accounts where the payments relate to goods or services received prior to 1 April 2022. Any payments in advance (before 1 April 2022), which relate to the 2022/2023 financial year are shown as prepayments.

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

Debtors - Income from debtors is included for amounts where the income relates to goods and services provided by the Crematorium prior to 31 March 2022. Any income received before 1 April 2022, which relates to the 2022/2023 financial year is shown as receipts in advance. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

3. Cash and Cash Equivalents

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

4. Property, Plant and Equipment

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

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

Recognition

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

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

5. Depreciation and Impairment

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

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

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

Impairment

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

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

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

6. Charges to Revenue for Non-Current Assets

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

- Depreciation attributable to the assets used by the service

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

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

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

7. Administration and Management Costs

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

8. Employee Benefits

Benefits Payable during Employment

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

Post-Employment Benefits

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

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

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

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

Service cost comprising:

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

Re-measurement comprising:

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

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

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

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

Discretionary Benefits

The Joint Committee may also make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any Member of staff are accrued in the year of the decision to make the

award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

9. Financial Instruments

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

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

Financial liabilities comprise of long term borrowing and creditors.

10. Reserves

Reserves are reported in two categories;

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

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

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

There is a further unusable reserve account;

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

There are two usable reserves in operation:

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

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

11. Value Added Tax

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

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

12. Fundamental Accounting Concepts

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

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

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

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

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

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

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

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

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

THE CORE FINANCIAL STATEMENTS

Comprehensive Income and Expenditure Statement (CIES)

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

Comprehensive Income and Expenditure Statement (CIES)			
2020/2021		Note	2021/2022
£			£
	Income		
-2,030,545	Fees and Charges		-1,974,296
-53,072	Other Income		-26,213
-2,083,617	Gross Income	3	-2,000,509
	Expenditure		
383,339	Employee Expenses	4	505,162
331,454	Premises Related Expenses	5	313,031
209,436	Supplies and Services	6	273,579
31,886	Allowance for Bad Debts	8	36,441
67,392	Central Support Services	10	65,253
297,767	Depreciation and Impairment	11	277,842
1,321,275	Gross Expenditure		1,471,308
-762,342	Net Cost of Services		-529,201
-33,972	Other Operating Expenditure	12	0
24,312	Financing and Investment Income and Expenditure	13	31,073
0	Taxation and Non-Specific Grant Income		0
-772,002	Surplus / Deficit on Provision of Services		-498,128
0	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets		0
0	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
499,000	Remeasurement of the net defined benefit liability/(asset)	14	-230,000
499,000	Other Comprehensive Income and Expenditure		-230,000
-273,002	Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	18	-728,128
360,259	Mansfield District Council		410,942
326,257	Ashfield District Council		349,903
41,574	Newark & Sherwood District Council		51,937
728,090	Distribution of Surplus	18	812,782
455,088	Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)		84,654

Balance Sheet as at 31 March 2022

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

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

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

The Balance Sheet as at 31 March 2022 is presented below:

Balance Sheet			
2020/2021 £		Note	2021/2022 £
2,042,975	Property, Plant and Equipment	11	1,913,710
2,042,975	Long Term Assets		1,913,710
504,032	Short Term Debtors	7	328,769
1,650,505	Cash and Cash Equivalents	17	1,708,678
2,154,537	Current Assets		2,037,447
-950,597	Short Term Creditors	9	-897,896
-950,597	Current Liabilities		-897,896
-1,655,000	Net Pension Liability	14a	-1,546,000
-1,655,000	Long Term Liabilities		-1,546,000
1,591,915	Net Assets		1,507,261
709,686	Financed by: Capital Fund		606,781
526,557	General Reserve		548,921
1,236,243	Usable Reserves	15	1,155,702
424,285	Revaluation Reserve		405,729
1,618,690	Capital Adjustment Account		1,507,981
-1,687,303	Pension Reserve		-1,562,152
355,672	Unusable Reserves	16	351,558
1,591,915	Total Reserves		1,507,261

Movement in Reserves Statement (MiRS)

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

Movement in Reserves Statement (MiRS)								
2021/2022	General Reserve	Capital Fund	Total Usable Reserves	Pension Reserve	Revaluation Reserve	Capital Adjustment	Unusable Reserves	Total Reserves
	£	£	£	£	£	£	£	£
Balance as at 31 March 2021	526,557	709,686	1,236,243	-1,687,303	424,285	1,618,690	355,672	1,591,915
Movement in reserves during 2021/2022								
Surplus/ (-) Deficit on the Provision of Service	498,128	0	498,128	230,000	0	0	230,000	728,128
Less Surplus Distribution	-812,782	0	-812,782	0	0	0	0	-812,782
Total Comprehensive Income and Expenditure	-314,654	0	-314,654	230,000	0	0	230,000	-84,654
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	337,019	-102,905	234,114	-104,849	-18,556	-110,709	-234,114	0
Transfers to/(-)from Reserves (see Notes 15 & 16)	22,364	-102,905	-80,541	125,151	-18,556	-110,709	-4,114	-84,654
Balance at 31 March 2022 carried forward	548,921	606,781	1,155,702	-1,562,152	405,729	1,507,981	351,558	1,507,261

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

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

Cash Flow Statement

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

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

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

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

Cash Flow Statement		
2020/2021		2021/2022
£		£
455,088	Net surplus (-) / deficit on the provision of services	84,654
	Adjustment to net surplus / deficit on the provision of services:	
-107,802	Depreciation & Impairment	-129,265
-83,928	Creditors	52,701
276,356	Debtors	-175,263
-514,000	Pension Liability	109,000
688	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	1,927
26,402	Net Cash flows from operating activities	-56,246
0	Investing Activities	0
-688	Financing Activities	-1,927
25,714	Net increase (-)/ decrease in cash and cash equivalents	-58,173
1,676,219	Cash and Cash equivalents at the beginning of the reporting period	1,650,505
1,650,505	Cash and Cash equivalents at the end of the reporting period	1,708,678
25,714	Movement in Cash and Cash Equivalents increase(-) / decrease	-58,173

NOTES TO THE ACCOUNTS

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

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

2021/2022	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Charges for depreciation and impairment of non-current assets	-277,842	0	-277,842	0	0	129,265	129,265
Revaluation on Property, Plant and Equipment	0	0	0	0	18,556	-18,556	0
Financing Capital Expenditure	0	148,577	148,577	0	0	0	0
Capital grants and contributions applied	0	0	0	0	0	0	0
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:							
Statutory provision for the financing of capital investment	45,672	-45,672	0	0	0	0	0
Voluntary provision for the repayment of debt	0	0	0	0	0	0	0
Capital expenditure charged against the General balances	0	0	0	0	0	0	0
Adjustments primarily involving the Pension Reserve:							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-180,000	0	-180,000	180,000	0	0	180,000
Employer's pensions contributions and direct payments to pensioners payable in the year	59,000	0	59,000	-59,000	0	0	-59,000
Pension Lump Sum Year 3	16,151	0	16,151	-16,151	0	0	-16,151
Total Adjustments	-337,019	102,905	-234,114	104,849	18,556	110,709	234,114

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

2. EXPENDITURE AND FUNDING ANALYSIS (EFA)

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

Expenditure and Funding Analysis (EFA)						
2020/2021				2021/2022		
Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£	£	£		£	£	£
-2,083,617	0	-2,083,617	Gross Income	-2,000,509	0	-2,000,509
1,000,517	345,070	1,345,587	Gross Expenditure	1,119,691	382,690	1,502,381
-1,083,100	345,070	-738,030	Net Cost of Service	-880,818	382,690	-498,128
0	0	0	Other Income and Expenditure	0	0	0
-1,083,100	345,070	-738,030	(-) Surplus or Deficit	-880,818	382,690	-498,128
728,090	0	728,090	Distribution of Surplus	812,782	0	812,782
-355,010	345,070	-9,940	Net (-) Surplus or Deficit	-68,036	382,690	314,654
-237,363			Opening General Fund Balance	-526,557		
-355,010			(-) Surplus or Deficit in Year	-68,036		
65,816			Transferred to Capital Reserve	45,672		
-526,557			Closing General Fund Balance	-548,921		

3. GROSS INCOME

The total income received during 2021/2022 was (£2,000,509) compared to (£2,083,617) in 2020/2021. This represents a decrease of £83,108 (4%).

- The main decrease is due to the number of cremations reducing by 434 (17.6%) from 2,734 in 2020/2021 to 2,300 in 2021/2022. The 2020/2021 number of cremations was higher due to the impact of the Covid 19 pandemic. The cremation fee has increased by 5% in 2021/2022. When setting the budget for 2021/2022 the number of cremations was estimated at 2,100, however this total was exceeded as a result of the continuing impact of the pandemic.
- Following the suspension of the sale of memorials, book of remembrance inscriptions and the organist in 2020/2021 due to the pandemic, the restrictions were removed during 2021/2022 increasing the sales income for these services.
- The recharge to cemeteries for the administration work undertaken by the crematorium increased in 2021/2022 due to a lower level of staff vacancies within the administration team.
- The insurance claim receipt received in 2020/2021 was a one off receipt following an insurable claim resulting from theft of copper from the crematorium roof.

2020/2021 £	Gross Income	2021/2022 £
-1,925,251	Cremation Fees	-1,810,501
-47,786	Medical Fees	-41,977
-28,126	Webcasting	-28,465
-13,424	Memorials	-60,754
0	Organist	-2,253
-15,958	Book of Remembrance Inscriptions	-30,346
-2,030,545	Fees and Charges	-1,974,296
-19,045	Recharge to Cemeteries MDC	-25,319
-2,520	S46 Public Health Funeral Admin Fees	-720
-31,307	Insurance Claim Receipt	0
-200	Containers	-151
0	Misc	-23
-53,072	Other Income	-26,213
-2,083,617	Gross Income	-2,000,509

4. EMPLOYEE COSTS

Employee expenses are higher than 2020/2021 by £121,823, this is mainly due:-

- Basic pay, overtime, national insurance and superannuation costs are higher due to fewer vacant posts during 2021/2022.
- There were no specific Covid 19 additional employee costs in 2021/2022.

- The pension adjustment reflects the cost of service in the actuary report. The pension payments for 2021/2022 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations.
- Other employee costs have increased due to advertising for vacancies and bringing staff training up to date after the pandemic restrictions.

2020/2021 £	Employee Expenses	2021/2022 £
229,470	Basic Pay	272,288
11,972	Overtime	32,424
20,354	National Insurance	26,080
89,381	Superannuation and IAS19 Pension Adjustments	149,402
3,264	Covid 19 Basic Pay	0
8,802	Covid 19 Overtime	0
3,607	Covid 19 Agency Staff	0
0	Optical Charges Tests	15
12,713	Agency Staff	12,760
990	Apprenticeship Levy	1,174
2,787	Other Employee Costs	11,019
383,339	Total	505,162

5. PREMISES COSTS

Premises costs are lower than 2020/2021 by £18,421, this is mainly due to:

- Cremator repairs and maintenance costs were higher in 2020/2021 due to a fire in one of the cremators.
- Gas costs were lower in 2021/2022 probably as a result of the drop in the number of cremations.
- Building repairs and maintenance costs vary from year to year depending on planned and ad-hoc works required.
- There were no specific Covid 19 premises expenses in 2021/2022.

2020/2021 £	Premises Related Expenditure	2021/2022 £
91,290	NDR - Business Rates	91,290
159	Rent	159
19,822	Insurance	18,634
46,980	Electricity	43,376
36,551	Gas	27,942
6,118	Water	4,272
4,157	Cleaning Materials	4,266
88,040	Cremator Repairs and Maintenance	72,428
13,376	Building Repairs and Maintenance	32,984
6,166	Covid 19 Premises	0
18,796	Grounds Maintenance	17,681
331,454	Total	313,031

6. SUPPLIES AND SERVICES

Supplies and service are higher than 2020/2021 by £64,144 this is mainly due to:

- Decreased medical referee fees due to reduced number of cremations.
- Furniture and office equipment costs were higher in 2021/2022 due to the removal of the pews which were replaced with individual chairs in both chapels. This will provide greater flexibility going forward especially if any of the social distancing rules change.
- The Covid 19 costs for supplies and services was lower in 2021/2022.
- Organist, memorial plaques and containers have increased in 2021/2022 as these services were affected by the restrictions in place for the pandemic during 2020/2021.
- Tools, equipment and first aid supply spend was higher in 2021/2022 due to the replacement of strimmers and mowers with greener electric or battery powered equipment.
- Computer maintenance, software, consultancy & support were higher in 2021/2022 due to additional software services including hymn lyric service.
- Hired and contracted services were higher in 2021/2022, these charges relate to the use of other crematoria for some cremations when one of the cremators broke down and for the cremation of a coffin which was too large to be processed.
- Health and safety materials were higher in 2021/2022 due to the purchase of hand arm vibration monitoring equipment for operational staff.

2020/2021	Supplies and Services	2021/2022
£		£
50,293	Fees - Medical referees	40,959
60	Fees - Organist	1,595
2,763	Memorial plaques & Memorials	46,646
6,749	Book of Remembrance - inscriptions	8,035
4,392	Caskets / Containers	4,651
22,327	Webcasting	21,590
8,450	Covid 19 Supplies and Services	27
6,939	Audit, Clerk/Committee Fees to Newark & Sherwood DC	7,242
69,025	CAMEO Contributions	68,310
10,140	Computer Maintenance, Software, Consultancy and Support	14,737
5,733	Printing & Stationery	2,307
10,768	Telephones	7,983
2,025	Tools, Equipment & First Aid supplies	12,970
166	Furniture / Office Equipment	15,085
2,041	Uniforms	2,525
2,302	Postages	2,681
1,710	Subscriptions	1,355
1,320	Skips and Waste Collections	1,935
1,092	Advertising	0
40	Contributions	349
999	Hired and Contracted Services	6,987
0	Health and Safety Materials	4,382
0	Rodent Control	28
0	External Legal Expenses	1,200
103	Hire of Vending Machines	0
209,436	Total	273,579

7. DEBTORS

Debtors outstanding is lower than 2020/2021 by £175,263, this is mainly due to;

- The decrease in the level of cremation invoices raised, which was particularly high in 2020/2021 due to the pandemic and the restrictions that were in place.
- There has been an increase in the bad debt provision due to the value of older debtor invoices that remain unpaid.

SUMMARY OF THE DEBTORS OUTSTANDING

2020/2021 £	Short Term Debtors	2021/2022 £
553,380	Funeral Directors - Integra System Debtors	371,497
0	Other Local Authorities	0
2,433	Funeral Directors - Manual Debtors	45,494
-51,781	Bad Debt Provision	-88,222
504,032	Total Debtors at 31 March	328,769

AGEING OF INTEGRA SYSTEM DEBTORS OUTSTANDING

2020/2021 Debt Value £	2020/2021 Provision £	Debtors Age and Provision Percentages	2021/2022 Debt Value £	2021/2022 Provision £	Change in Debtor Value £
6,793	6,453	365+ Days 95% provision	55,457	52,684	48,664
0	0	274-364 Days 75% provision	22,115	16,586	22,115
5,085	2,542	218-273 Days 50% provision	8,980	4,490	3,896
93,768	23,442	85-217 Days 25% provision	32,607	8,152	-61,162
193,433	19,343	29-84 Days 10% provision	63,102	6,310	-130,330
254,301	0	1 to 28 Days 0% provision	189,236	0	-65,065
553,380	51,781		371,497	88,222	-181,883

8. PROVISION FOR BAD DEBTS – INTEGRA SYSTEM DEBTORS

The provision for potential bad debts has increased by £36,441 to £88,222. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2020/2021 £	Provision for Bad Debts	2021/2022 £
553,380	Debtors Outstanding at 31 March	371,497
51,781	Provision required:	88,222
19,895	Provision b/fwd at 1 April	51,781
31,886	Change in Provision	36,441
9.36%	Provision as a proportion of debts	23.75%

9. SHORT TERM CREDITORS

Short term creditors has decreased by £52,701, this is mainly due to:

- Decreased value of short term creditors to other bodies, these are invoices to third parties that relate to expenditure incurred by the crematorium up to 31 March at the end of each financial year, but remain unpaid mainly due to invoices not yet received from the supplier. The main variance being in 2020/2021 invoices for the capital mercury abatement works, capital roof works and some cremator repair invoices were not received and/or paid by 31 March 2021.
- Increased value of short term creditors to constituent authorities mainly due to the level of budgeted surplus approved for 2021/2022.

2020/2021 £	Short Term Creditors	2021/2022 £
728,090	Constituent Authorities	812,782
222,507	Other Bodies	85,114
950,597	Balance at 31st March	897,896

10. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have reduced by £2,139.

2020/2021 £	Central Support Services	2021/2022 £
0	Repairs	1825
7,349	Trade Waste Service	7,349
8,924	Design Services & Building Control	4,603
2,728	Postal / Electricians/ Copiers / Telephones	2,116
48,392	Central Corporate Overhead	49,360
67,392	Total	65,253

11. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2020/2021 £	2021/2022 £
Cost or Valuation at 1 April:	2,296,709	2,315,178
Additions	189,965	148,577
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	0	0
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	0	0
Disposals	0	0
Impairment	-171,496	-148,577
At 31st March	2,315,178	2,315,178
Accumulated Impairment and Depreciation		
At 1 April	-145,932	-272,203
Depreciation Charge recognised in the Comprehensive Income and Expenditure Statement	-126,271	-129,265
Depreciation written out to the Revaluation Reserve	0	0
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve	0	0
Disposals	0	0
At 31st March	-272,203	-401,468
Net Book Value at 31st March	2,042,975	1,913,710

12. OTHER OPERATING EXPENDITURE

The following table contains corporate items of income and expenditure:

2020/2021 £	Financing and Investment Income and Expenditure	2021/2022 £
-31,522	(-) Gains/losses on the disposal of non-current assets – Tractor	0
-2,450	(-) Gains/losses on the disposal of non-current assets – Roof Replacement	0
-33,972	Total	0

13. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

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

2020/2021 £	Financing and Investment Income and Expenditure	2021/2022 £
0	Interest payable and similar charges	0
25,000	Net interest on the net defined benefit liability / (-) asset	33,000
-688	Interest receivable and similar income	-1,927
24,312	Total	31,073

14. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

a. Participation in Pension Schemes

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

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

In April 2020, the opportunity to pay for three years Nottinghamshire County Council lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield and District Crematorium. The accounts for 2021/2022 show only one year lump sum pension payments for £16,151 with accounting adjustments for the £16,151 paid in advance for 2022/2023. Due

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

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

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

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

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

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

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

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

Scheduled Contributions

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

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

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

Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2022 is estimated to be 7.61%. The actual return on fund assets over the year may be different. The employer's share of the assets of the fund is approximately 0.02%.

The estimated asset allocation for Mansfield and District Joint Crematorium Committee as at 31 March 2022 is as follows:

31 March 2021		Asset Share	31 March 2022	
£	%		£	%
889,000	64	Equities	945,000	62
49,000	4	Gilts	48,000	3
104,000	7	Other Bonds	112,000	7
148,000	11	Property	176,000	12
75,000	5	Cash	88,000	6
54,000	4	Inflation - Linked Pooled Fund	77,000	5
76,000	5	Infrastructure	84,000	5
1,395,000	100		1,530,000	100

b. Transactions Relating to Post-Employment Benefits

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

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

Comprehensive Income and Expenditure Statement		
2020/2021		2021/2022 £
	Cost of Services:	
86,000	Current Service cost	146,000
0	Past Service cost	
1,000	Administration expenses	1,000
	Financing and Investment Income and Expenditure:	
25,000	Net interest on the defined liability / (-) asset	33,000
	Total Post Employment Benefit	
112,000	Charged to the Surplus / Deficit on the Provision of Services	180,000
	Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	
-499,000	Actuarial gains and (-) losses	230,000
-387,000	Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	410,000
	Movement in Reserves Statement	
-112,000	Reversal of net charges made to the Surplus / Deficit for the Provision of Services for post-benefits in accordance with the Code	-180,000
	Actual amount charged against the General Fund Balance for pensions in the year:	
97,000	Employers' contribution payable to the Scheme	59,000

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

The following table provides a reconciliation of present values of the schemes liabilities for the JCC during the 2020/2021 and 2021/2022 financial years:

At 31 March 2021		At 31 March 2022
£		£
2,372,000	Opening Defined Benefit Obligation	3,050,000
86,000	Current service cost	146,000
53,000	Interest cost	61,000
0	Change in demographic assumptions	0
759,000	Change in financial assumptions	-158,000
-27,000	Experience loss / (-) gain on defined benefit obligation	8,000
-208,000	Estimated benefits paid (net of transfer in)	-49,000
0	Past service costs, including curtailments	0
15,000	Contribution by scheme participants	18,000
0	Unfunded pension payments	0
3,050,000	Closing Defined Benefit Obligation	3,076,000

The following table provides a reconciliation of fair values of the schemes assets of the Joint Committee during the 2020/2021 and 2021/2022 financial years:

At 31 March 2021		At 31 March 2022
£		£
1,231,000	Opening fair value of scheme assets	1,395,000
	Expected return on scheme assets	
28,000	Interest on assets	28,000
233,000	Return on assets less interest	80,000
0	Other actuarial gains / (-) losses	0
-1,000	Administration expenses	-1,000
97,000	Contribution by employer including unfunded benefits	59,000
15,000	Contribution by scheme participants	18,000
-208,000	Estimated benefits paid including unfunded benefits	-49,000
0	Settlement prices received / (-) paid	
1,395,000	Closing fair value of scheme assets	1,530,000

d. Scheme History

	2019/2020	2020/2021	2021/2022
	£	£	£
Present value of liabilities	2,372,000	3,050,000	3,076,000
Fair Value of assets	-1,231,000	-1,395,000	-1,530,000
Rounding Adjustment	0	0	0
Surplus/ (-) Deficit	1,141,000	1,655,000	1,546,000

The liabilities show the underlying commitments that the Joint Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £1,546,000 has a substantial impact on the net worth of the Joint Committee as recorded in the balance sheet.

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

e. Projected Pension Expenditure

The projected pension expenses for the year to 31 March 2023 are:

	£000s
Service Cost	136
Interest Cost	40
Administration Expenses	1
Total	177
Employer Contributions	60

These projections are based on the assumptions as at 31 March 2022, as described in the actuary's report. These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2022.

f. Basis for Estimating Assets and Liabilities

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

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

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

2020/2021 %		2021/2022 %
	Assumed life expectatations from age 65 are:	
	Retiring today:	
21.9	Males	22.0
24.5	Females	24.5
	Retiring in 20 years	
23.3	Males	23.4
25.9	Females	26.0
	Financial Assumptions:	
2.0	Discount Rate	2.6
2.8	Pension Increases	3.2
3.8	Salary Increases	4.2

Additional Assumptions:

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

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

	Increase in Assumption £	Decrease in Assumption £
Adjustment to discount rate (increase or decrease by 0.1%)	3,005,000	3,148,000
Adjustment to long term salary increase (increase or decrease by 0.1%)	3,080,000	3,071,000
Adjustment to pension increases and deferred revaluation (increase or decrease by 0.1%)	3,143,000	3,010,000
Adjustment to life expectancy assumptions (increase or decrease in 1 year)	3,194,000	2,962,000

15. USABLE RESERVES

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

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

2020/2021 £	Usable Reserves	2021/2022 £
709,686	Capital Fund	606,781
526,557	General Reserve	548,921
1,236,243	Balance at 31st March	1,155,702

Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

2020/2021 £	Usable Reserves - Capital Fund	2021/2022 £
799,863	Balance at 1st April	709,686
-139,853	Financing of Capital Expenditure	-148,577
49,676	Contributions	45,672
709,686	Balance at 31st March	606,781

General Reserve

This reserve represents the balance of the undistributed surpluses:

2020/2021 £	Usable Reserves - General Reserves	2021/2022 £
237,363	Balance at 1st April	526,557
0	Financing Revenue New Memorial Lines	-30,131
289,194	Movement in Year	52,495
526,557	Balance at 31st March	548,921

16. UNUSABLE RESERVES

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

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

2020/2021 £	Unusable Reserves	2021/2022 £
424,285	Revaluation Reserve	405,729
1,618,690	Capital Adjustment Account	1,507,981
-1,687,303	Pension Reserve	-1,562,152
355,672	Balance at 31st March	351,558

Revaluation Reserve

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

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

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

2020/2021 £	Unusable Reserves - Revaluation Reserve	2021/2022 £
442,841	Balance at 1st April	424,285
0	Upwards Revaluation of Assets	0
-18,556	Historic Cost Depreciation	-18,556
0	Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0
424,285	Balance at 31st March	405,729

Capital Adjustment Account

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

2020/2021 £	Unusable Reserves - Capital Adjustment Account	2021/2022 £
1,707,936	Balance at 1st April	1,618,690
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
-297,767	Charges for Depreciation and impairment of non current assets	-277,842
18,556	Historic Cost Depreciation	18,556
0	Revaluation losses on Property Plant and Equipment	0
	Capital Financing in the Year	
189,965	Use of Capital Fund to finance capital expenditure	148,577
1,618,690	Balance at 31st March	1,507,981

Pension Reserve

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

2020/2021 £	Pension Reserve - Pension Reserve	2021/2022 £
-1,141,000	Balance at 1st April	-1,687,303
-499,000	Re-measurement of the net defined benefit liability/(asset)	230,000
-112,000	Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-180,000
97,000	Employers Pension contributions and direct payments to pensioners in the year	59,000
-32,303	Pension Lump Sum Prepayments	16,151
-1,687,303	Balance at 31st March	-1,562,152

The pension reserve will show the amount of the prepaid pension lump sum payment, for 2021/2022 this is £16,151. In 2022/2023 this will be zero as this is the end of the three year period.

17. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

2020/2021 £	Cash and Cash Equivalents	2021/2022
150	Petty Cash	150
1,650,355	Cash held by Mansfield District Council	1,708,529
1,650,505	Balance at 31st March	1,708,679

18. SURPLUS FOR DISTRIBUTION

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

2020/2021 £		2021/2022 £
-273,002	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-728,128
-455,088	MIRS - Transfers to/(-)from Reserves	-84,654
-728,090	Total Surplus for Distribution	-812,782

19. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2021/2022 or in 2020/2021.

20. EXTERNAL AUDIT COSTS

The Joint Committee incurred external audit fees (Audit Lincolnshire) in 2021/2022 of £1,925 (£1,622 in 2020/2021).

21. RELATED PARTIES

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

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

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

22. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the responsible financial officer on the 23 May 2022.

Mansfield Crematorium

ANNUAL GOVERNANCE STATEMENT

2021/2022

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

1. Scope of Responsibility

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

2. The Purpose of the Governance Framework

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

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Mansfield District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and to manage them efficiently, effectively and economically.

- 2.3 The governance framework has been in place at Mansfield District Council for the year ended 31 March 2022 and up to the date of approval of the statement of accounts.

3. **Statement of Overall Opinion**

- 3.1 The Crematorium's Joint Committee is satisfied that the Governance Action Plan enclosed as Table 1 in Section 4 of this AGS includes all the improvements identified from the effectiveness reviews carried out of the Crematorium's governance arrangements and that the actions to address them are adequate.

Chairman of Joint Committee

Date

Treasurer

Date

4. **Significant Governance Issues / Areas for Improvement – 2021/2022**

- 4.1 No significant governance issues have been identified during 2021/2022

- 4.2 Table 1 below details the actions required to deliver the improvements identified from the reviews carried out during 2021/2022 of the effectiveness of the Crematorium's governance arrangements:

Table 1 – Governance Action Plan – 2021/2022

Ref	Action	Lead officers	Target Completion Date
1	To compile a written manual covering Crematorium procedures	Administration Supervisor & Operations Supervisor	31 December 2022
2	To review and revise as required the Crematorium's Business Continuity Plan	Administration Supervisor & Operations Supervisor	30 June 2022

5. The Governance Framework

Vision and Priorities

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

The vision for the district is to:

"Grow an ambitious, vibrant and confident place"

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

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

Priorities:

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

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

Priorities:

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

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

Priorities:

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

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

Priorities:

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

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

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

5.3 The Council’s Medium Term Financial Strategy (MTFS) for 2021/2022 to 2023/2024 supports the “Making Mansfield: Towards 2030” strategy and identifies its financial implications. It shows the approach the council will take in order to deliver its services and priorities within its financial constraints and in doing so how it will look to provide value for money

5.4 The Council is currently delivering its Transformation Strategy which sets out how the Council will become an innovative, efficient, customer focussed, high performing 21st Century Authority

Quality of Services

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

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

Constitutional Matters

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

Codes of Conduct

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

Policies, Procedures, Laws and Regulations

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

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

Risk and Opportunity Management

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

Governance and Standards Committee

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

Development and Training Needs

- 5.23 There is an induction programme in place for newly appointed officers and members, with their ongoing training needs being determined by means of one to one discussions with members and annual interviews of employees in accordance with the Council's personal development scheme.
- 5.24 There are opportunities for members and officers to update their knowledge on a regular basis by using the Council's training and development programme, which includes training on corporate governance.
- 5.25 The Council also has a peer coaching and mentoring programme for members and has a management development programme for officers based upon the Council's competency framework.

5.26 The Council has a comprehensive member development programme in place.

6. Review of Effectiveness

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

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

- The Council has carried out a self-assessment of its compliance with the CIPFA Statement on the *Role of the Head of Internal Audit in Public Service Organisations (2019 edition)* and is fully compliant
- The Corporate Assurance Manager's review of the Council's level of compliance with its adopted Local Code of Corporate Governance, which is to be reported to the Governance and Standards Committee in June 2022, identified no significant governance issues relating to Mansfield Crematorium
- The Corporate Assurance Manager's review of the Council's ethical governance arrangements, which is to be reported to the Governance and Standards Committee in June 2022, identified no significant governance issues relating to Mansfield Crematorium
- The Governance and Standards Committee monitors members' compliance with the Code of Conduct and considers any action required from this monitoring. No significant issues have been identified
- The Council's counter fraud and corruption arrangements have been reviewed during 2021/2022 and a Counter Fraud Plan was approved to ensure full compliance with the Fighting Fraud and Corruption Locally (FFCL) 2020 strategy and CIPFA's Code of Practice on "managing the risk of fraud and corruption".
- A review of the Council's Strategic Risks and Opportunities Register has been undertaken and reported to the Governance and Standards Committee.
- The Council has a number of Overview and Scrutiny Committees which provide an overview and scrutiny role. They can "call in" a decision which has been made by the Executive or an officer (where the decision is a key decision) but not yet implemented, to enable them to consider whether they consider the decision is appropriate. They also enquire into issues which are of local concern

- The Governance and Standards Committee received a variety of reports during 2021/2022 both from internal assurance providers and from external audit in accordance with its terms of reference as detailed in the Council's constitution.
- The audit of the Crematorium's accounts carried out by Assurance Lincolnshire gave an unqualified opinion
- Internal Audit carried out an added value review of the Crematorium's procedures during 2021/2022
- The Corporate Assurance Manager's Annual Report for 2021/2022 concluded that the Council's risk management, control and governance processes were effective and therefore an unqualified opinion was given.

Glossary of Financial and Accounting Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Independent auditor's report.



AUDIT OF MANSFIELD CREMATORIUM FINAL ACCOUNTS 2021/2022

Remit

An audit of the Mansfield and District Crematorium Joint Committee accounts 2021/22 has recently been undertaken by Assurance Lincolnshire.

Opinion

In our opinion, the statement of accounts presents fairly the Crematorium's Comprehensive Income and Expenditure Statement (CIES) for the year ended 31st March 2022 and the Balance sheet as at that date. The statements are fully supported with the underlying financial records and we did not identify any material errors requiring adjustments to be made to the accounts.

Auditors: Assurance Lincolnshire

Signed:

A handwritten signature in black ink, appearing to read "McJoy Nkhoma".

Date: 5th May 2022

McJoy Nkhoma (Principal Auditor)



**BARNETT
WADDINGHAM**
beyond the expected

Nottinghamshire Pension Fund

Mansfield and District Joint Crematorium

IAS19 Report as at 31 March 2022

8 April 2022

Agenda Page 90



Introduction

We have been instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS) to employees of Mansfield and District Joint Crematorium (the Employer) as at 31 March 2022. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

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

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 and currently provides benefits based on career average revalued earnings. Full details of the benefits being valued are as set out in the Regulations and summarised on the LGPS website (www.lgpsregs.org/) and the Fund's membership booklet (www.lgpsmember.org/).

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

This report is prepared in accordance with our understanding of IAS19 and complies with Technical Actuarial Standard 100: Principles for Technical Actuarial Work (TAS 100).

The figures disclosed are in respect of the Employer's pension obligations under the LGPS as at 31 March 2022.

This report should be read in conjunction with the post accounting date briefing note for disclosures as at 31 March 2022.

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

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

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



Matthew Paton FFA
Senior Consulting Actuary

Additional notes

With regards to the scheduled contributions section of this report, Mansfield and District Joint Crematorium have agreed with the administering authority that they will prepay their monetary contributions for the three years to 31 March 2023 by making a single lump sum payment of £48,454 by 30 April 2020.

Data used

We have used the following items of data which we received from the administering authority:

31 March 2019	- results of the previous funding valuation
31 March 2021	- results of the latest IAS19 report
n/a	- actual Fund returns to
31 December 2021	- Fund asset statement
31 March 2022	- Fund income and expenditure items (estimated where necessary) to
31 March 2022	- Employer income and expenditure items (estimated where necessary) to
31 March 2022	- details of any new unreduced early retirement payments in respect of the Employer to
31 March 2022	- details of any settlements to/from the Employer for the period to

The data has been checked for reasonableness and we are happy that the data is sufficient for the purposes of our advice.

Although some of these data items have been estimated, we do not believe that they are likely to have a material effect on the results of this report.

We are not aware of any material changes or events since we received the data.

Employer membership statistics

The table below summarises the membership data at 31 March 2019 for members receiving funded benefits, and as at 31 March 2020 for any members receiving unfunded benefits.

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

Employer payroll

The total pensionable payroll and projected payroll for the Employer is set out below and is based on information provided to us by the administering authority. This has been used to calculate the service cost and projected service cost respectively.

Estimated payroll for the year to 31 March 2022	£293,000
Projected payroll for the year to 31 March 2023	£293,000

Scheduled contributions

The table below summarises the minimum employer contributions due from the Employer to the Fund over this inter-valuation period. The Employer may pay further amounts at any time. Future contributions may be adjusted on a basis approved by us.

The calculated cost of accrual of future benefits is 20.2% of payroll p.a.

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

Funding approach

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

Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2022 is estimated to be 7.61%. The actual return on Fund assets over the year may be different.

The Employer's share of the assets of the Fund is approximately 0.02%.

The estimated asset allocation for the Employer at 31 March 2022 and 31 March 2021 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2022		31 Mar 2021	
	£000s	%	£000s	%
Equities	945	62%	889	64%
Gilts	48	3%	49	4%
Other bonds	112	7%	104	7%
Property	176	11%	148	11%
Cash	88	6%	75	5%
Inflation-linked pooled fund	77	5%	54	4%
Infrastructure	84	5%	76	5%
Total	1,530	100%	1,395	100%

The table below sets out the percentages of the Fund's assets held in each asset class at 31 December 2021 (split by those that have a quoted market price in an active market, and those that do not).

Asset breakdown		31 December 2021	
		% Quoted	% Unquoted
Fixed Interest Government Securities	UK	3%	-
	Overseas	-	-
Index Linked Government Securities	UK	-	-
	Overseas	-	-
Corporate Bonds	UK	2%	-
	Overseas	5%	-
Equities	UK	20%	0%
	Overseas	37%	-
Property		-	11%
Private Equity		-	3%
Infrastructure		-	5%
Unit trust		-	1%
Unit Trust Infl Linked		-	5%
Credit		-	3%
Cash/Temporary Investments		-	3%
Total		68%	32%

We do not have any further detail on the current asset allocation of the Fund; we suggest that if further information is required the administering authority is contacted in the first instance.

Actuarial methods and assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2022 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

The financial assumptions have been set with consideration of the duration of the Employer's past service liabilities, estimated to be 24 years.

Post retirement mortality	31 Mar 2022	31 Mar 2021
Base table	S3PA	S3PA
Multiplier (M/F)	110% / 105%	110% / 105%
Future improvements model	CMI_2018	CMI_2018
Long-term rate of improvement	1.25% p.a.	1.25% p.a.
Smoothing parameter	7.5	7.5
Initial addition parameter	0.5% p.a.	0.5% p.a.
2020 weight parameter	0%	0%

Life expectancy from age 65 (years)	31 Mar 2022	31 Mar 2021
Retiring today	Males	22.0
	Females	24.5
Retiring in 20 years	Males	23.4
	Females	26.0

Financial assumptions	31 Mar 2022	31 Mar 2021	31 Mar 2020
	p.a.	p.a.	p.a.
Discount rate	2.60%	2.00%	2.35%
Pension increases (CPI)	3.20%	2.80%	1.85%
Salary increases	4.20%	3.80%	2.85%

We have allowed for actual pension increase experience for the period from 2021-2022. This assumes that pension increases are in line with the annual pension increases set by the HM Treasury Revaluation Order.

Past service costs

Past service costs arise as a result of introduction or withdrawal of, or changes to, member benefits. For example, an award of additional discretionary benefits to a member such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2022.

Curtailments

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

Settlements

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

Results

Net pension asset in the statement of financial position as at	31 Mar 2022	31 Mar 2021	31 Mar 2020
	£000s	£000s	£000s
Present value of the defined benefit obligation	3,068	3,042	2,365
Fair value of Fund assets (bid value)	1,530	1,395	1,231
Deficit / (Surplus)	1,538	1,647	1,134
Present value of unfunded obligation	8	8	7
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
Net defined benefit liability / (asset)	1,546	1,655	1,141

The amounts recognised in the profit and loss statement	Year to	Year to
	31 Mar 2022	31 Mar 2021
	£000s	£000s
Service cost	146	86
Net interest on the defined liability / (asset)	33	25
Administration expenses	1	1
Total loss / (profit)	180	112

Remeasurement of the net assets / (defined liability) in other comprehensive income	Year to	Year to
	31 Mar 2022	31 Mar 2021
	£000s	£000s
Return on Fund assets in excess of interest	80	233
Other actuarial gains / (losses) on assets	-	-
Change in financial assumptions	158	(759)
Change in demographic assumptions	-	-
Experience gain / (loss) on defined benefit obligation	(8)	27
Changes in effect of asset ceiling	-	-
Remeasurement of the net assets / (defined liability)	230	(499)

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2022 £000s	Year to 31 Mar 2021 £000s
Opening defined benefit obligation	3,050	2,372
Current service cost	146	86
Interest cost	61	53
Change in financial assumptions	(158)	759
Change in demographic assumptions	-	-
Experience loss/(gain) on defined benefit obligation	8	(27)
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(49)	(208)
Past service costs, including curtailments	-	-
Contributions by Scheme participants and other employers	18	15
Unfunded pension payments	-	-
Closing defined benefit obligation	3,076	3,050

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2022 £000s	Year to 31 Mar 2021 £000s
Opening fair value of Fund assets	1,395	1,231
Interest on assets	28	28
Return on assets less interest	80	233
Other actuarial gains/(losses)	-	-
Administration expenses	(1)	(1)
Contributions by employer including unfunded	59	97
Contributions by Scheme participants and other employers	18	15
Estimated benefits paid plus unfunded net of transfers in	(49)	(208)
Settlement prices received / (paid)	-	-
Closing Fair value of Fund assets	1,530	1,395

Sensitivity analysis	£000s	£000s	£000s
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	3,005	3,076	3,148
Projected service cost	132	136	139
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	3,080	3,076	3,071
Projected service cost	136	136	136
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	3,143	3,076	3,010
Projected service cost	140	136	132
Adjustment to life expectancy assumptions	+1 Year	None	- 1 Year
Present value of total obligation	3,194	3,076	2,962
Projected service cost	142	136	130

Projected pension expense

Year to
31 Mar 2023
£000s

Service cost	136
Net interest on the defined liability / (asset)	40
Administration expenses	1
Total loss / (profit)	177
Employer contributions	60

These projections are based on the assumptions as at 31 March 2022, as described earlier in this report. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2022.

Appendix C

REVENUE CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	292,795	272,288	-20,507
Salaries Overtime	18,000	32,424	14,424
Salaries National Insurance	23,281	26,080	2,799
Salaries Superannuation	57,095	60,972	3,877
Salaries Pension Liability	0	70,849	70,849
Salaries Vacancy Savings	-5,598	0	5,598
Superann Additional Allowances	1,315	1,430	115
Pension Deficit Lump Sum	16,151	16,151	0
Optical Charges Tests	0	15	15
Agency Staff	0	12,760	12,760
Advertising Appointments	0	3,070	3,070
Training Expenses Staff	1,200	7,910	6,710
Apprenticeship Levy	1,408	1,174	-234
Employee Related Expenditure	405,647	505,123	99,476
Repair/Maintenance Buildings	30,000	32,554	2,554
Grounds Maintenance General	17,500	17,681	181
EPA Testing	1,200	1,161	-39
Repair/Maintenance Fixed Plant Cremators	85,000	71,267	-13,733
Electricity	50,000	43,376	-6,624
Gas	42,850	27,942	-14,908
Rent of Premises	159	159	0
Business Rates	91,290	91,290	-0
Sewage/Water Rates	7,111	4,272	-2,839
Insurance	18,634	18,634	-0
Cleaning Materials	4,200	4,266	66
Legionella	500	430	-70
Premises Related Expenditure	348,444	313,031	-35,413
Car Allowances	200	39	-161
Transport Related Expenditure	200	39	-161

Appendix C

REVENUE CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Memorial Tree Equipment Acquisition	14,500	14,350	-150
Equipment Acquisitions	0	35	35
Furniture Acquisitions	19,000	13,682	-5,318
Health and Safety Materials	4,382	4,382	0
Light Plant and Tools	11,344	12,935	1,591
Material Purchases	4,000	4,651	651
Rodent Control	750	28	-722
Office Machinery Replacement	1,000	1,403	403
Covid 19 Supplies and Services	0	27	27
Uniforms	4,000	2,525	-1,475
Printing	1,500	723	-777
Stationery	2,500	1,584	-916
Consultancy	0	2,242	2,242
Hired and Contracted Services - Use of other Crematoria	0	6,987	6,987
Waste Collection Skips	1,500	1,935	435
Medical Referee Fees	38,850	40,959	2,109
Payments to Local Authorities	6,862	7,242	380
Software Licences	11,980	12,235	255
Postages	1,800	2,681	881
Systems Software	260	260	-0
Telephones	8,300	7,983	-317
Webcasting Costs	5,000	21,590	16,590
Subscriptions	1,649	1,355	-294
Book of Remembrance Inscriptions	9,028	8,035	-993
External Legal Expenses	1,500	1,200	-300

Memorials	24,066	16,448	-7,618
Other Expenses General	500	349	-151
Memorial Tree Memorials	4,540	0	-4,540
Temporary Memorials	11,965	15,848	3,883
Organist Fees	7,500	1,595	-5,905
CAMEO Non Abatement Fees	33,413	68,310	34,897
Supplies & Services Expenditure	231,689	273,579	41,890

Appendix C

REVENUE CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	7,500	4,603	-2,897
Building Services Repairs	0	1,825	1,825
Trade Waste/Recycling	7,496	7,349	-147
Electricians Service	0	2,116	2,116
Central Corporate Overhead	49,360	49,360	0
Support Services	64,356	65,252	896
Bad Debt Provision	0	36,441	36,441
Provisions	0	36,441	36,441
Depreciation	126,271	129,265	2,994
Impairment Add No Value	0	148,577	148,577
Depreciation and Impairment	126,271	277,842	151,571
Revenue Gross Expenditure	1,176,607	1,471,307	294,700
Book of Remembrance Inscriptions	-20,000	-30,346	-10,346
Crematorium Memorials	-42,000	-60,087	-18,087
Organist	-11,250	-2,253	8,997
Cremation Fees	-1,715,700	-1,810,501	-94,801
Webcasting Fees	-7,500	-28,465	-20,965
Medical Fees	-38,850	-41,977	-3,127
New Memorials	-9,100	0	9,100
Memorial Tree Income	-1,400	-667	733
Income Cremation Fees	-1,845,800	-1,974,295	-128,495
Crematorium Containers	-350	-151	199
Miscellaneous Income	-1,500	-720	780
Under/Over Bankings	0	-23	-23
Income	-1,850	-894	956
Recharges to Cemeteries	-26,562	-25,319	1,243
Income Recharges	-26,562	-25,319	1,243
Interest Income	-2,500	-1,927	573
Surplus/Deficit on Provision of Services	-2,500	-1,927	573
Revenue Gross Income	-1,876,712	-2,002,435	-125,723
Net Cost of Service	-700,105	-531,127	168,978
Interest on Pension Liability	0	33,000	33,000
Depreciation to be Reversed	-126,271	-129,265	-2,994
Impairment	0	-148,577	-148,577
Employers Pension Contribution	0	-104,849	-104,849
Crem Pension Asset Liability	0	-230,000	-230,000
3% Increase of Standard Cremation Fees to Capital Fund	46,200	45,672	-528
Financing Memorial Tree Acquisition from General Reserves	-14,500	-13,683	817
Financing Other New Memorials from General Reserves	-18,106	-16,448	1,658
Crem Pension Gains and Losses	0	230,000	230,000
Excess Surplus Transfer to General Reserves	0	52,495	52,495
Below Net Cost of Service Sub Total	-112,677	-281,655	-168,978
Net Surplus	-812,782	-812,782	0

Appendix C

CAPITAL CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Replacement of Abatement Equipment brought forward	503,166	87,309	-415,857
Replacement of Abatement Equipment Building Works	221,000	2,643	-218,357
Replacement of Abatement Equipment MDC Design Services	0	5,903	5,903
Car Park Lighting brought forward budget	8,000	0	-8,000
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	-0
21/22 PPW Capital Programme Unallocated	61,017	0	-61,017
21/22 Music System	20,000	20,995	995
21/22 Water Main	20,000	217	-19,783
21/22 CCTV System	25,000	15,541	-9,459
21/22 Fire Doors and Works	0	593	593
21/22 Refurbished Cremulator	12,160	12,160	0
21/22 New Development Crematorium	0	2,068	2,068
Grand Total	871,491	148,577	-722,914

Agenda Item 10

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Lead Officer	Report Author
5 September 2022			
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report (Exempt Item)	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, 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
12 December 2022			
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report (Exempt Item)	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year as at 31 October 2022	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2023 to 31 March 2024	Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC

Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2023/2024 and the proposals for 2024/2025 and 2025/2026	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
27 February 2023			
Operations Update Report	An update on staffing restructure and current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report (Exempt Item)	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for 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 2023	Dates for September 2023, December 2023, February 2024 and May 2024	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
22 May 2023			
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 2023/24 will be a Member from Mansfield District Council.	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Appointment of the Vice Chairman	The Vice Chairman for 2023/24 will be	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services

	a Member from Ashfield District Council.		Officer NSDC
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report (Exempt Item)	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhoods Mansfield DC	Sarah Troman for Crematorium and Cemeteries Manager and Registrar Mansfield DC
Annual Statement of Accounts 2022/23		Dawn Edwards, Head of Finance, Mansfield DC	Wendy Gregson, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward	Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC

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