

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Mansfield District Council.

Monday, 12 December 2022 at 10.00 am

Members:-

Ashfield District Council	Councillor T Hollis (Committee Member) Councillor D Martin (Committee Member) Councillor H Smith (Committee Member)
Mansfield District Council	Councillor A Burgin (Committee Member) Councillor S Richardson (Vice-Chairman) Councillor C Whitby (Committee Member)
Newark & Sherwood District Council	Councillor Mrs R Holloway (Chairman) Councillor R Jackson (Committee Member) Councillor P Peacock (Committee Member)

AGENDA

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1. Apologies for Absence	
2. Declarations of interest by Members and Officers	
3. Declarations of intent to record the meeting	
4. Minutes of the meeting held on 3 October 2022	3 - 7
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6. Financial Management Review April-September 2022	12 - 21
7. Annual Review of Fees and Charges for 2023/24	22 - 30
8. Revenue and Capital Budget 2023/24 - 2025/26	31 - 38
9. Committee Work Programme	39 - 41
10. Date of Next Meeting - Monday, 27 February 2023 at Newark & Sherwood DC Offices	

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 part 1 of Schedule 12A of the Act.

12. New Crematorium Update Report

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NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Ashfield District Council on Monday, 3 October 2022 at 10.00 am.

PRESENT: Councillor Mrs R Holloway (Chairman)
Councillor S Richardson (Vice-Chairman)

Councillor H Smith, Councillor D Martin, Councillor A Burgin, Councillor Whitby and Councillor P Peacock

APOLOGIES FOR Councillor R Jackson
ABSENCE:

13 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

14 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

15 MINUTES OF THE MEETING HELD ON 23 MAY 2022

The Minutes of the Meeting held on 23 May 2022 were approved as a correct record and signed by the Chairman.

The Chairman welcomed Councillor Paul Peacock to his first meeting of the Mansfield and District Crematorium Joint Committee.

16 GOVERNANCE ARRANGEMENTS FOR THE JOINT COMMITTEE

The report proposed that a revised Agreement was adopted in relation to the Mansfield and District Crematorium Joint Committee, to reflect governance changes at Newark & Sherwood District Council and to clarify which decisions are referred to the Committee.

The Clerk provided the committee with a verbal amendment to go at the end of 18.4 of the Agreement that the procedures for emergency and urgency Key Decisions as set out in Mansfield District Council's Constitution apply; where practical to do so consultation with the Chairman and Vice Chairman of the Joint Committee and nominated Member from the third authority will be undertaken prior to an emergency or urgency Key Decision being taken, and all such decisions will be reported to the Joint Committee.

AGREED (unanimously) that:

- i) the Joint Committee approved the revised Agreement in relation to the Mansfield and District Crematorium Joint Committee together with the verbal addition proposed, for formal approval by each of

the constituent Authorities.

17 OPERATIONS REPORT

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

The Crematorium and Cemeteries Manager and Registrar presented the report highlighting the staffing, cremator and ancillary equipment, project update, recycled metals scheme and cremation data.

The Chairman referred to 2.3.1 of the report, the BACAS self-booking system project having been halted and would alternative solutions increase costs. The Crematorium and Cemeteries Manager and Registrar advised no increase expected at present with an exercise currently being carried out. A further update would be provided at the next meeting.

AGREED (unanimously) that:

- i) the contents of the report be noted.

18 FINANCIAL MANAGEMENT REVIEW APRIL-JULY 2022

The report showed the forecasted year end position for the 2022/2023 financial year for the Mansfield Crematorium as at 31 July 2022.

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

AGREED (unanimously) that:

- i) the financial information provided in Appendix 1, Table 1 and Table 2 is for noting only.

19 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

20 DATE OF NEXT MEETING

Monday, 12 December 2022 at 10 am, to be held at Mansfield District Council Offices.

21 EXCLUSION OF THE PRESS AND PUBLIC

Agreed (unanimously) 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 part 1 of Schedule 12A of the Act.

22 NEW CREMATORIUM UPDATE REPORT

Committee resolved 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.

23 'MANSFIELD FUNERALS' PROPOSAL

Committee resolved 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.

Meeting closed at 11.04 am.

Chairman

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

Document is Restricted



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

Date: 12th December 2022

Director Lead: Mansfield District Council, Sarah Troman, Head of Neighbourhood Services, 01623 463036

Lead Officer: Mansfield District Council, Nada Colclough, Crematorium and Cemeteries Manager and Registrar, 01623 463882

Report Summary	
Type of report	Open Report
Report Title	Operations Report
Purpose of Report	This report seeks to provide an update on staff and the current operation of the crematorium
Recommendations	<ol style="list-style-type: none">1. That members note the report2. That members review their nomination of each districts nominated charity and agree a review period of three years3. That members agree to the purchase of a defibrillator

1.0 **Background**

Previous decisions taken at the last committee meeting:

Approval of works to crematory in the form of four contracts in order to minimise disruption to service provision while awaiting the new build crematorium

2.0 **Proposal/Options Considered and Reasons for Recommendation**

2.1 **Staffing**

- 2.1.1 Services continue to be stretched due to sickness absence, with two members of staff being on long term sick and this is being managed in line with policy

2.2 **Cremator and Ancillary Equipment**

- 2.2.1 The re-brick of cremator 4 is taking place over a number of weeks starting from 1st December. A cool down period is required prior to Monday 5th when the work starts. The work is anticipated to take 14 days but an additional 5 days post reline is required, in order for the cremator to dry out. During this period, the crematorium has to reduce the coffin size limit due to number 4 being the bariatric cremator. Funeral Directors have been notified. While the timing of the reline is not ideal during the winter period,

data is suggesting that the usual surges in death rates will be in the new year, as a result of the milder Autumn. In order to overcome any rises in death rates prior to the new year, Funeral Directors are able to book in additional services on the 2nd, 9th and 16th December and the cremation will be carried out on the Saturday of that week, This allows us to carry out more cremations without outing additional daily pressure on the cremators.

- 2.2.2** It has been identified that the wiring on all of the cremators is in a poor state or repair and with an estimated cost of circa £40-£50k per cremator for a re wire, with the need to replace EPAs at the same time at a cost of around £40k-60k. We have invited Matthews to work with us to explore a preventative maintenance plan for the next 3 years in order to minimise spend but ensure no disruption to operations.

2.3 Charitable Donations

- 2.3.1** In 2013 the committee agreed to support the following charities, with money being donated from the Metal Recycling Scheme and the annual Christmas Service:

Rotation	Local Authority	Nomination
1	Ashfield District Council	John Eastwood Hospice
2	Mansfield District Council	John Eastwood Hospice
3	Newark and Sherwood District Council	Beamond House Hospice

- 2.3.2** The last donation made was in September to Beamond House for £12,000. Proceeds from the Christmas Service in December will be allocated to the same charity. £115 raised from the Christmas Service last year is yet to be allocated but will be sent to John Eastwood Hospice on behalf of Mansfield District Council, in line with the rotation.
- 2.3.3** It would be advised to review each nominated charity every three years, following a full rotation for each district.

2.4 First Aid Update

- 2.4.1** On Monday 21st November a gentleman attending a funeral service at the crematorium unfortunately suffered a cardiac arrest and subsequently passed away. Our thoughts are of course with the family and we send them our deepest condolences. While we were fortunate enough to have had people on site who were able to support with providing emergency first aid and the ambulance service arrived within minutes, our own first aiders were not on site due to leave and sickness.
- 2.4.2** Staff involved in supporting the gentleman and his wife have been offered any support that they may need, given how difficult the situation was.
- 2.4.3** While we have sufficient first aiders it has identified that the service would benefit from more and we are there for in the process of arranging for two more members of staff to become first aid trained.
- 2.4.4** The incident has also raised the need for us to have a defibrillator on site. The nearest accessible defibrillator is at West Nottinghamshire College and while having one on site may or may not have made a difference with the incident on the 21st November, we feel that it is important to have access to a defibrillator on site.
- 2.4.5** Anticipated costs of a defibrillator including spare pads is around £2.5k and can be purchased from existing budgets.

2.5 Project Update

- 2.5.1** Previously agreed contract work:
- 2.5.1.1** Contact 1 – identified water leak being investigated and repaired by Severn Trent.
- 2.5.1.2** Contract 2 – Fire doors, ducting removal, making good from old abatement system, partition wall to be erected, Thoresby chapel works and general works.

Works originally anticipated to be completed in November however there is a 12 week lead time on the fire door and this therefore now means that the doors and all works will be carried out in February

2.5.1.3 Contract 3 – Mezzanine Flooring – Work now completed

2.5.1.4 Contract 4 – Flue works – will be investigated at the same time as the re-brick on cremator 4

2.6 Energy Efficiency

2.6.1 It is anticipated that in line with national fuel price increases, the increased cost for electricity and gas for the next financial year will be £311k. This is an increase of around £214.5k. In order to try to alleviate some of the increase in spend the team at the crematorium are carrying out a number of cost saving exercises

2.6.1.1 The times at which the cremators are being turned on are in line with cremation times

2.6.1.2 Where possible, cremations are being held over, in line with the hold over policy, in order to ensure that fuel is being consumed in the most effective way possible. For example, on a day where there may be only 2 cremations, we will consider holding over to the following day, in order to not switch on a cremator. As the programme of savings is in its infancy, we do not have sufficient data to be able to detail how effective this is currently. Data will be presented at the next committee meeting.

2.6.1.3 Sensors are being fitted to lights where this is appropriate, so that lights turn off automatically when not in use.

2.7 Funeral Poverty Initiative

2.7.1 Following approval of the funeral poverty initiative at the last committee meeting, the procurement pack is currently being reviewed by our legal services before the procurement process is undertaken.

2.7.2 A press release regarding the initiative has received some positive feedback on social media and Funeral Directors will be consulted with, once Ashfield have confirmed the extent of their involvement for cemeteries.

2.8 Cremation Data

2.8.1 Given the time of year, cremation numbers would normally have been on the increase at this point in the year, while bookings are now being made into December there is funeral availability within 7 days.

Year	2019/2020	2020/2021	2021/2022	2022/2023
Q1	565	745	533	576
Q2	505	511	558	595
Q3	579	640	607	
Q4	660	838	601	
Total	2309	2734	2299	

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.

NIL



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

Date: 12th December 2022

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

Contact Details:- email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Emma Frith, Financial Services Manager.

Contact Details:- email efrith@mansfield.gov.uk or tel. 01623 463495

Report Summary	
Type of report	Open Report
Report Title	Financial Management Review April-September 2022
Purpose of Report	This report shows the forecasted year end position for the 2022/2023 financial year for the Mansfield Crematorium as at 30 September 2022
Recommendations	1. The financial information provided in appendix 1, table 1 and table 2 is for noting only.

1.0 Background

- 1.1 Summary forecast financial position as at 30 September 2022 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 30 September 2022 and the variances to revised budgets expected at the financial year end. Further explanations are provided below where there are significant variances between the forecasted out-turn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2022 to 30 Sept 2022
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	424,241	424,241	445,631	21,390	185,494
Premises Related Expenses	369,305	369,305	409,099	39,794	165,249
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	207,589	207,589	203,149	-4,440	55,453
Support Services	65,343	65,343	67,357	2,014	63,042
Depreciation & Impairment	126,271	126,271	129,265	2,994	0
Revenue Gross Expenditure	1,192,949	1,192,949	1,254,701	61,752	469,238
Revenue Income	-1,963,950	-1,963,950	-2,066,042	-102,092	-1,032,523
Income	-1,963,950	-1,963,950	-2,066,042	-102,092	-1,032,523
Recharge to Cemeteries	-29,051	-29,051	-29,051	0	0
Income Recharges	-29,051	-29,051	-29,051	0	0
Revenue Gross Income	-1,993,001	-1,993,001	-2,095,093	-102,092	-1,032,523
Net Cost of Service	-800,052	-800,052	-840,392	-40,340	-563,285
Depreciation to be Reversed	-126,271	-126,271	-129,265	-2,994	0
Contribution to Capital Fund	51,323	51,323	51,323	0	0
Contribution to General Reserves	0	0	43,334	43,334	0
Below Net Cost of Service	-74,948	-74,948	-34,608	40,340	0
Net (-) Surplus	-875,000	-875,000	-875,000	0	-563,285

CREMATORIUM CAPITAL	FULL YEAR				1 April 2022 to 30 Sept 2022
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital Unallocated - Original budget for new crematorium	4,676,286	4,676,286	4,626,286	-50,000	0
New Water Main	30,000	30,000	30,000	0	969
Fire Doors and Works	35,000	35,000	35,000	0	1,143
New Development Crematorium	0	0	50,000	50,000	6,896
Mezzanine Works	25,000	25,000	25,000	0	1,091
Flue Ways Works	40,000	40,000	40,000	0	0
Capital Gross Expenditure	4,806,286	4,806,286	4,806,286	0	10,099

1.1.1 Employee Expenses total forecasted variance £21,390.

The main employee expenses increase for quarter 2 is a revised forecast to include the potential pay-rise for 2022/2023. This is expected to be £1,925 per full time employee which is higher than the 2% included in the original budgets.

The original salary budgets for 2022/2023 included the crematorium manager post at a grade 7.4, however the post was regraded to a grade 8, with the current crematorium manager being appointed in May 2022 on grade 8.1. The additional grade costs for 2022/2023 will be offset by the vacancy saving for this post in April 2022. This regrading increase will need to be incorporated into future budget setting report.

The crematorium manager will be undertaking training with the Institute of Cemetery and Crematorium Management (ICCM), which has been estimated at £4,440. The costs for this training will be spread over 2 financial years with 2022/2023 at £1,968 and 2023/2024 at £2,472.

The crematorium manager is reviewing the overtime requirements for the service and has increased the forecast from £15,000 to £20,000 this financial year.

1.1.2 Premises Expenses total forecasted variance £39,794.

The forecast for gas and electricity has increased by £41,685 for 2022/2023. This is based on forecast increases in energy costs. The actual costs for gas and electricity shown in Appendix 1 only include invoices to the end of July 2022 which do not yet reflect the significant increases expected.

The invoice for business rates was £2,139 lower than budget.

Also the MDC Property Services team have been working with their ratings advisors to reduce the rateable value of the crematorium site and have advised that a saving of approximately £5,000 per annum has been achieved. Once the details of the reduction and back-date period have been confirmed by the Valuation Agency Office, then the reduction will be applied to the accounts and reported to the JCC.

1.1.3 Supplies and Services total forecasted variance (£4,440).

The (£4,440) reduced forecast comprises of various minor amendments to supplies and services the main change being for light plant and tools as several items of equipment were updated to electric or battery powered equipment during 2021/2022.

1.1.4 Support Services total forecasted variance £2,014.

Works have been undertaken by MDC Electricians Service between April and July 2022.

1.1.5 Depreciation and Impairment forecast variance £2,994.

The forecast for depreciation has increased to include annual depreciation for a tractor purchased in September 2020.

1.1.5 Income total forecasted variance (£102,092).

Grant income payments have been received (£2,742) from the Children's Funeral Fund to cover the cost of child cremations.

Bank interest forecast has increased to (£16,000) due to higher interest rates and bank balances being higher in year due to no major spend expected on the capital new build development.

The estimated number of cremations used to calculate the cremation fee income for 2022/2023 was 2,100 cremations. The total number of cremations for the period April to September 2022 was 1,171. The cremation income has been re-forecast based on a revised estimate for the number of cremations of 2,200 for 2022/2023. The number of cremations is monitored on a monthly basis and a further review will be undertaken for the quarter 3 update report. The forecast increase in income is estimated at (£85,800).

1.1.6 Capital

At the May 2022 JCC meeting members approved that £130,000 unused capital budget from 2021/2022 could be carried forward into 2022/2023 and allocated to four projects:-

New Water Main	£30,000
Fire Doors & Works	£35,000
Mezzanine Works	£25,000
Flue Ways Works	£40,000

As at the end of September 2022 the only costs incurred to date on these four schemes are MDC Design Services team fees and some external survey works.

Also included in the Capital Budgets for 2022/2023 is the Capital Unallocated budget which is the original budget for the new crematorium of £4,676,286. It is forecast that only £50,000 of the full budget will be required in 2022/2023 for feasibility, topographical and concept design studies, with the remaining budget being carried forward into 2023/2024. Once the full specification for the scheme has been drawn up and approved the budget for this project can be realigned to reflect the costs per annum for the term of the development. A further report will be required with recommendations regarding the borrowing requirements and use of usable reserves to finance this scheme.

1.1.7 Balance Sheet Review – table 2 below shows the balance sheet as at 30 September 2022.

Table 2

Mansfield & District Joint Crematorium			
Balance Sheet as at 30 Sept 2022			
31 March 2022			30 Sept 2022
£			£
1,913,710	Property, Plant & Equipment		1,923,809
1,913,710	Long Term Assets		1,923,809
416,990	Short Term Debtors		219,035
-88,222	Provisions		-88,222
1,708,678	Cash and Cash Equivalents		1,551,826
2,037,446	Current Assets		1,682,639
-897,896	Short Term Creditors		0
-897,896	Current Liabilities		0
-1,546,000	Net Pension Liability		-1,546,000
-1,546,000	Long Term Liabilities		-1,546,000
1,507,261	Net Assets		2,060,448
Financed by:			
606,781	Capital Fund		596,682
0	Surplus/(deficit) in year		563,285
548,921	General Reserve		548,921
1,155,702	Usable Reserves		1,708,888
405,729	Revaluation Reserve		405,729
1,507,981	Capital Adjustment Accounts		1,507,982
-1,562,152	Pension Reserve		-1,562,151
£351,558	Unusable Reserves		351,560
1,507,261	Total Reserves		2,060,448

Property, plant & equipment – transactions for depreciation and any changes in the re-valuation of the crematorium assets will be calculated before the financial year end.

Short term debtors – the total outstanding debtors at 30 September 2022 was £218,330. Table 3 below breaks down the value outstanding per period.

Table 3

Aged Debtor Summary as at 30 September 2022	
Period Invoice Raised	Amount Outstanding
Pre 31 March 2020	£1,910
2020-21 Financial Year	£3,562
2021-22 Financial Year	£8,658
April 2022	£555
May 2022	£1
June 2022	£19,560
July 2022	£7,525
August 2022	£47,700
September 2022	£128,861
TOTAL	£218,330

Provisions – at the financial year end the value required for this provision will be recalculated based on the age and value of outstanding debtor invoices as at 31 March 2023.

Cash and cash equivalents – the main changes relate to the payment of the 2021/2022 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 30 September 2022 in the revenue accounts.

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

Capital fund – the capital fund is a usable reserve and the brought forward balance as at 1 April 2022 was £606,781, as shown below in table 4. This brought forward balance includes £130,000 that was approved for four capital schemes in 2022/2023, as detailed in 1.1.5 above. It is forecast that only £50,000 of the new crematorium development project will be required in the current financial year. The current capital expenditure total at 30 September 2022 is £10,099, see appendix 1. The capital fund will be partly used to finance the new development crematorium project costs. A revenue contribution will be made at the financial year end to transfer £51,323 into the capital fund.

Table 4

Capital Fund Balance Brought Forward 1 April 2022		£606,781
Less current capital expenditure as at 30 September 2022:		
New Water Main expenditure	£969	
Fire Doors & Associated Works expenditure	£1,143	
Mezzanine Works expenditure	£1,091	
New Development Crematorium expenditure	£6,896	
	£10,099	
Capital Fund Balance as at 30 September 2022		£596,682
Less forecasted capital expenditure to 31 March 2023:		
New Water Main budget balance	£29,031	
Fire Doors & Associated Works budget balance	£33,857	
Mezzanine Works budget balance	£23,909	
Flue Ways Works budget balance	£40,000	
New Development Crematorium estimate 2022/2023 only	£43,104	
		£169,901
Add:		
Revenue Contribution to Capital Fund 2022/2023		£51,323
Capital Fund Forecasted Balance as at 31 March 2023 (Surplus/-Deficit)		£478,104

General reserves – the general reserve is a usable reserve and the brought forward balance as at 1 April 2022 was £548,921 as shown in table 5 below. The general reserves may be partly used to finance the new development crematorium project costs. As forecast in 1.1.7 below as at 30 September 2022 it is forecast that the surplus in excess of the budgeted surplus is £43,334, this forecast would increase the general reserve balance to £592,255 as shown in table 5 below.

Table 5

General Reserves Balance Brought Forward 1 April 2022	£548,921
Forecast excess surplus as at 30 September 2022	£43,334
General Reserves Forecasted Balance as at 31 March 2023 (Surplus/-Deficit)	£592,255

Revaluation reserve – this reserve will remain unchanged until the end of the current financial year.

Capital adjustment account – this account will remain unchanged until the end of the current financial year.

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

1.1.7 Forecast surplus for 2022/2023 as at 30 September 2022.

The position at 30 September 2022 is a surplus of £563,285, see appendix 1.

The year-end forecast position to 31 March 2023 is a surplus of £918,334 compared to the revised budget surplus of £875,000, which is an increase in surplus of £43,334. This is due to revised forecasts for the potential pay-rise for employee salaries and the forecast increase in gas and electricity offset by increased income from bank interest and cremation fee income as detailed in 1.1.1, 1.1.2 & 1.1.5 above. As in previous years any additional surplus achieved in excess of the budgeted surplus will be transferred to General Reserves Usable Reserve at the end of the financial year.

Table 6 below shows the forecast surplus payments to each authority based on the budgeted surplus and the usage to date by area as at 30 September 2022.

Table 6

District	April - September 2022 Number of Cremations	April - September 2022 Usage Percentage	Forecast Budget Surplus £875.000 split
Ashfield	423	43.52%	£380,787
Mansfield	484	49.79%	£435,700
Newark & Sherwood	65	6.69%	£58,513
TOTAL	972	100.00%	£875,000

2 Proposals

To receive and comment upon the Financial Management Review Report April-September 2022 and note its content.

3 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.

NIL

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2022 to 31 Sept 2022
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Salaries Basic Pay	308,386	308,386	308,825	439	136,725
Salaries Overtime	15,000	15,000	20,000	5,000	17,202
Salaries National Insurance	26,827	26,827	30,767	3,940	14,349
Salaries Superannuation	60,135	60,135	69,026	8,891	31,098
Salaries Vacancy Savings	-5,930	-5,930	-6,286	-356	0
Superann Additional Allowances	1,315	1,315	1,315	0	668
Pension Deficit Lump Sum	16,151	16,151	16,151	0	-16,151
Advertising Appointments	0	0	410	410	410
Training Expenses Miles	0	0	90	90	90
Training Expenses Staff	600	600	4,033	3,433	1,103
Apprenticeship Levy	1,757	1,757	1,300	-457	0
Employee Related Expenditure	424,241	424,241	445,631	21,390	185,494
Repair/Maintenance Buildings	30,000	30,000	30,000	0	9,003
Grounds Maintenance General	17,500	17,500	17,500	0	1,328
EPA Testing	1,500	1,500	1,200	-300	0
Repair/Maintenance Fixed Plant Cremators	102,000	102,000	102,000	0	14,530
Electricity	51,000	51,000	72,731	21,731	9,219
Gas	43,700	43,700	63,654	19,954	17,885
Rent of Premises	159	159	159	0	0
Business Rates	93,429	93,429	91,290	-2,139	91,290
Sewage/Water Rates	6,300	6,300	6,300	0	1,401
Insurance	19,007	19,007	19,645	638	19,645
Cleaning Materials	4,200	4,200	4,200	0	983
Legionella	510	510	420	-90	-35
Premises Related Expenditure	369,305	369,305	409,099	39,794	165,249
Car Allowances	200	200	200	0	0
Transport Related Expenditure	200	200	200	0	0
Equipment	0	0	0	0	1,036
Furniture Acquisitions	4,000	4,000	4,000	0	600
Hire Equipment	0	0	0	0	63
Light Plant and Tools	4,000	4,000	2,000	-2,000	22
Material Purchases	5,500	5,500	5,500	0	2,887
Rodent Control	750	750	500	-250	0
Office Machinery Replacement	1,000	1,000	500	-500	0
Uniforms	3,000	3,000	3,500	500	1,737
Printing	2,000	2,000	2,000	0	0
Stationery	3,500	3,500	2,000	-1,500	177
Advertising Other	1,500	1,500	1,500	0	0
Hired & Contracted Services (large coffins)	2,000	2,000	2,000	0	173
Waste Collection Skips	1,000	1,000	1,000	0	215
Medical Referee Fees	38,850	38,850	38,850	0	20,942
Payments to Local Authorities	7,007	7,007	7,250	243	2,155
Software Licences	10,078	10,078	10,250	172	0
Mobile Phones	320	320	0	-320	0
Postages	2,000	2,000	500	-1,500	500
Systems Software	300	300	300	0	2,550
Telephones	8,285	8,285	9,500	1,215	3,541
Webcasting Costs	15,000	15,000	15,000	0	5,640
Conference Expenses	1,000	1,000	1,000	0	0
Subscriptions	1,400	1,400	1,400	0	310
Book of Remembrance Inscriptions	8,000	8,000	8,000	0	2,828
External Legal Expenses - valuation	1,500	1,500	1,500	0	0
Memorials	22,099	22,099	22,099	0	6,323
Other Expenses General	500	500	500	0	84
Temporary Memorials	0	0	0	0	2,422
Organist Fees	3,000	3,000	2,500	-500	1,248
CAMEO Non Abatement Fees	60,000	60,000	60,000	0	0
Supplies & Services Expenditure	207,589	207,589	203,149	-4,440	55,453

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2022 to 31 Sept 2022
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Building Repairs	0	0	0	0	161
Design Services	7,500	7,500	7,500	0	2,663
Trade Waste/Recycling	7,496	7,496	7,349	-147	7,349
Electricians Service	0	0	2,161	2,161	2,522
Central Corporate Overhead	50,347	50,347	50,347	0	50,347
Support Services	65,343	65,343	67,357	2,014	63,042
Depreciation	126,271	126,271	129,265	2,994	0
Depreciation and Impairment	126,271	126,271	129,265	2,994	0
Revenue Gross Expenditure	1,192,949	1,192,949	1,254,701	61,752	469,238
Grants Current Year - Childrens Funeral Fund	0	0	-2,742	-2,742	-2,742
Book of Remembrance Inscriptions	-20,000	-20,000	-18,000	2,000	-8,978
Charities Collection	0	0	0	0	-646
Crematorium Containers	-200	-200	-100	100	-32
Crematorium Memorials	-70,700	-70,700	-70,700	0	-44,736
Crematorium Memorial Tree Income	-4,000	-4,000	-4,000	0	0
Organist	-4,500	-4,500	-3,750	750	-1,674
Cremation Fees	-1,801,800	-1,801,800	-1,887,600	-85,800	-935,109
Webcasting Fees	-22,500	-22,500	-22,500	0	-13,531
Medical Fees	-38,850	-38,850	-38,850	0	-20,442
Interest Income	-500	-500	-16,000	-15,500	-6,072
Admin Fee Public Health Funeral Administration	-900	-900	-1,800	-900	1,440
Income	-1,963,950	-1,963,950	-2,066,042	-102,092	-1,032,523
Recharges to Cemeteries	-29,051	-29,051	-29,051	0	0
Income Recharges	-29,051	-29,051	-29,051	0	0
Revenue Gross Income	-1,993,001	-1,993,001	-2,095,093	-102,092	-1,032,523
Net Cost of Service	-800,052	-800,052	-840,392	-40,340	-563,285
Depreciation to be Reversed	-126,271	-126,271	-129,265	-2,994	0
Contribution to Capital Fund	51,323	51,323	51,323	0	0
Contribution to General Reserves	0	0	43,334	0	0
Below Net Cost of Service Sub Total	-74,948	-74,948	-34,608	-2,994	0
Net Surplus	-875,000	-875,000	-875,000	-43,334	-563,285
CAPITAL CREMATORIUM	Full Year				1 April 2022 to 31 Sept 2022
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Capital Unallocated - Original budget for new crematorium	4,676,286	4,676,286	4,626,286	-50,000	0
New Water Main	30,000	30,000	30,000	0	969
Fire Doors and Works	35,000	35,000	35,000	0	1,143
New Development Crematorium	0	0	50,000	50,000	6,896
Mezzanine Works	25,000	25,000	25,000	0	1,091
Flue Ways Works	40,000	40,000	40,000	0	0
Grand Total	4,806,286	4,806,286	4,806,286	0	10,099



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

Date: 12th December 2022

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

Contact Details:- email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Emma Frith, Financial Services Manager.

Contact Details:- email efrith@mansfield.gov.uk or tel. 01623 463495

Report Summary	
Type of report	Open Report
Report Title	ANNUAL REVIEW OF FEES AND CHARGES FOR 2023/24
Purpose of Report	This report shows the proposed fees and charges to be introduced from 1 April 2023 to 31 March 2024.
Recommendations	<ol style="list-style-type: none">1. That the proposed cremation fee as shown in table 2 for the period 1 April 2023 to 31 March 2024 be approved. The fee proposed for 2023/24 is £923, which is an increase of £65 (7.5%) on the 2022/23 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.2. That the proposed standard cremation fees as shown in table 2 for 2024/25 and 2025/26 be approved in principle. The standard cremation fees proposed are: 2024/25 £969 and for 2025/26 £1,017, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.3. That the proposed fees and charges for 1 April 2022 to 31 March 2023, as set out in Appendix 1 are approved.

1.0 Background

- 1.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2023 to 31 March 2024.
- 1.2 The standard cremation fee increase for 2022/23 was 5%.
- 1.3 The options for adjusting fees and charges comprise:
 - Increase to cover a general inflationary increase
 - Increase to cover a specific inflationary increase
 - Increase or decrease to achieve the Committee's priorities
 - Change to reflect market conditions
 - Change to reflect actual cost of service
 - Change to generate additional real income

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

- 1.4 Charges are generally rounded to the nearest 50 pence or £1.
- 1.5 The types of cremation fees listed in Appendix 1, include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation.
- 1.6 The fees and charges put forward have been used in calculating the proposed budgets for 2023/24 and changes to this would result also in changes to those budgets.
- 1.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 10.1% at September 2022. In its recent statement, the Bank of England Monetary Policy Report stated that the invasion of Ukraine is the main reason for high energy prices, and those price rises will push inflation even higher over the next few months, to around 13%. However, it is unlikely that the price of energy will continue to rise as rapidly as it has in recent months. The Monetary Policy Committee expects inflation to begin to fall in 2023, and it will be closer to the target of 2% in around 2 years' time.
- 1.8 The Bank of England base dropped to a historic low level of 0.1% in March 2020, in response to the Covid-19 pandemic and subsequent national lockdowns. However, since the beginning of 2022, the base rate has been rising again, and is currently at 2.25%, the highest it has been since 2008. The base rate is not expected to decrease again in 2023/24, as the Bank of England is using interest rate rises to try to tame ever-increasing inflation.
- 1.9 Table 1 below compares the 2022/23 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2021 and 2020 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

Table 1

Crematorium	Adult Standard Cremation Fee 2022/23	Number of Cremations 2020	Number of Cremations 2021
Bramcote	£748.00	2,703	2,580
Wilford Hill - Nottingham (non-city residents)	£782.00	1,913	1,705
Derby	£805.00	2,305	2,042
Gedling (opened Jan 17)	£850.00	1,648	1,631
Chesterfield	£830.00	2,424	2,420
Barnaby Moor - Retford (opened Feb 19)	£755.00	1,152	1,840
Babworth - Retford (opened Aug 18)	£825.00	821	823
Mansfield	£858.00	2,532	2,493
Amber Valley - Swanwick	£930.00	1,640	1,544
Grantham	£999.00	1,262	1,142
Sherwood Forest - Ollerton	£999.00	857	945
TOTAL Number of Cremations		19,257	19,165

Within the local area the Mansfield Crematoria is the 8th lowest in price for an adult standard cremation fee for 2022/23.

- 1.10 Data obtained from the Cremation Society as at 1 January 2022 states that of the 312 Crematoria in the UK, Mansfield is the 168th lowest in price for a basic cremation (145 lowest at 1 January 2021).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2023/24, 2024/25 and 2025/26.

Table 2

	Approved	Proposed 7.5% increase	Estimate assuming 5% increase	
	2022/23	2023/24	2024/25	2025/26
	£	£	£	£
Cremation fee	858.00	923.00	969.00	1017.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	876.50	941.50	987.50	1035.50

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2023/24 is £941.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2023/24 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2021/22 Cremation Fee			
	5%	7.5%	10%	17%
Standard Cremation Fee	£901	£923	£944	£1,004
Forecasted Number of Cremations	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,891,890	£1,938,300	£1,981,980	£2,108,106
Forecasted Additional Income if % rise Increased		£46,410	£90,090	£216,216

1.14 A 7.5% increase is the recommended option within this report

1.15 The options provided above include:

- The 5% increase that was agreed as part of the 2022/23 budget-setting process
- A 7.5% increase, which enables the budgeted surplus to remain the same, with no requirement to draw down additional funds from the general reserve, and recovers some of the additional charges incurred relating to utilities
- A 10% increase, which goes further in recovering some of the additional charges incurred relating to utilities
- A 17% increase, which is what would be required to absorb all of the anticipated increase in utility costs.

1.16 The income received from the standard cremation fees for the financial years 2019/20 to 2021/22 is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/- decrease
2019/20	£720.00	2,278	£1,592,893	£66,523
2020/21 (Covid19)	£778.00	2,734	£1,925,251	£332,358
2021/22	£817.00	2,300	£1,810,501	-£114,750

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

- 1.17 Table 5 below shows the standard cremation fee proposed for 2023/24 to 2025/26 and the forecast income. The number of cremations forecast from 2023/24 onwards remains at 2,100 per annum.

Table 5

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2023/24	£923.00	£65	2,100	£1,938,300
2024/25	£969.00	£45	2,100	£2,034,900
2025/26	£1,017.00	£48	2,100	£2,135,700

- 1.18 During January to December 2021 Mansfield Crematorium carried out 2,493 cremations, ranking it the 35th highest of the 312 Crematoria operating throughout the UK (41st highest in 2020).
- 1.19 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2023/24 – 2025/26 and the reserves of the JCC needs to be considered.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial -That the figures contained within the proposed fees and charges are inaccurate	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur	Medium	A quality check is undertaken throughout the process and errors identified.
Reputational – That the proposed fees damage the reputation of the Joint Crematorium Committee	Work is undertaken to review all UK crematoria fees and annual increases and as well as those Crematoria operating within our region.	Low	The proposals are in line with the Joint Crematorium Committees corporate priorities

3.0 Proposal/Options Considered and Reasons for Recommendation

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

4.0 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

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

Appendix 1

MANSFIELD CREMATORIUM FEES	2021/2022	APPROVED FEES AND CHARGES 2022/2023			INFLATION INCREASE 2023/2024		PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024							
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
	£	£	£	£	£	£	£	£	£		£	%	£	
CREMATION FEES														
For the cremation:														
(i) of the body of a person. This is for an hour long funeral held at peak time on a weekday.	817.00	858.00	0.00	858.00	17.16	875.16	923.00	0.00	923.00	EXEMPT	65.00	7.58%	65.00	To achieve the Committees priorities
(ii) surcharge for a saturday Service	110.00	115.50	0.00	115.50	2.31	117.81	121.50	0.00	121.50	EXEMPT	6.00	5.19%	6.00	To reflect actual cost of service
(iii) of the body of a person. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday.	663.00	696.00	0.00	696.00	13.92	709.92	731.00	0.00	731.00	EXEMPT	35.00	5.03%	35.00	To reflect actual cost of service
(iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday.	663.00	696.00	0.00	696.00	13.92	709.92	731.00	0.00	731.00	EXEMPT	35.00	5.03%	35.00	To reflect actual cost of service
(v) of the body of a person. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday.	400.00	416.50	0.00	400.00	8.00	408.00	420.00	0.00	420.00	EXEMPT	20.00	5.00%	3.50	To reflect actual cost of service
(vi) of the body of a person under the age of 18 years but over 24 weeks gestation during pregnancy (Government recharge to the Children's Funeral Fund)	210.00	210.00	0.00	210.00	4.20	214.20	220.50	0.00	220.50	EXEMPT	10.50	5.00%	10.50	To reflect actual cost of service
Each cremation is subject to:														
A medical referees charge	18.50	18.50	0.00	18.50	0.00	18.50	18.50	0.00	18.50	EXEMPT	0.00	0.00%	0.00	To reflect actual cost of service
The above Cremation Fees include:														
•The use of the service chapel														
•All attendances after the coffin has been placed on the catafalque														
•Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away														
•The provision of recorded music														
•A cremation certificate, is supplied for all cremated remains removed from the crematorium														
MISCELLANEOUS CREMATION FEES														
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	46.00	48.00	0.00	48.00	0.96	48.96	49.00	0.00	50.50	EXEMPT	2.50	5.21%	1.00	To reflect actual cost of service
The use of the chapel for an extended services/or additional time fee	153.00	156.00	0.00	156.00	3.12	159.12	159.50	0.00	165.00	EXEMPT	9.00	5.77%	3.50	To reflect actual cost of service
The use of the chapel only (memorial or service elsewhere)	286.00	291.00	0.00	291.00	5.82	296.82	297.00	0.00	305.50	EXEMPT	14.50	4.98%	6.00	To reflect actual cost of service
The strewing of remains cremated from elsewhere - administration fee	61.50	62.00	0.00	62.00	1.24	63.24	63.50	0.00	63.50	EXEMPT	1.50	2.42%	1.50	To cover general inflation
Retention of cremated remains - fee per month	22.50	23.00	0.00	23.00	0.46	23.46	23.50	0.00	23.50	EXEMPT	0.50	2.17%	0.50	To reflect actual cost of service
Register search - fee per year searched	11.25	7.75	2.25	10.00	0.20	10.20	10.17	1.83	11.00	SR	1.00	10.00%	2.42	To reflect actual cost of service
CONTAINERS														
The supply of an additional bio box if required		16.00	0.00	16.00	0.32	16.32	17.00	0.00	17.00	EXEMPT	1.00	6.25%	1.00	To reflect actual cost of service
A standard casket	41.80	58.00	0.00	58.00	1.16	59.16	61.00	0.00	61.00	EXEMPT	3.00	5.17%	3.00	To reflect actual cost of service
An infant casket	20.50	20.50	0.00	20.50	0.41	20.91	21.50	0.00	21.50	EXEMPT	1.00	4.88%	1.00	To reflect actual cost of service
ASH VAULTS														
For the interment of cremated remains only:														
10 year lease (holds 4 sets of remains)	484.58	916.67	96.92	1,100.00	22.00	1,122.00	935.00	187.00	1,122.00	SR	22.00	2.00%	18.33	To cover general inflation
Renewal of 10 year lease	242.50	500.00	48.50	600.00	12.00	612.00	525.00	105.00	630.00	SR	30.00	5.00%	25.00	To cover general inflation
Double plaque/new plaque or 2nd Interment	242.50	250.00	48.50	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation
10 year lease (holds 2 sets of remains)		510.00	48.50	612.00	12.24	624.24	520.00	104.00	624.00	SR	12.00	1.96%	10.00	To cover general inflation
Renewal of 10 year lease		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation
Double plaque/new plaque or 2nd Interment		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation
Underground Vault renewal of 10 year lease		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation

MANSFIELD CREMATORIUM FEES	2021/2022	APPROVED FEES AND CHARGES 2022/2023			INFLATION INCREASE 2023/2024		PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024							
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
	£	£	£	£	£	£	£	£	£		£	%	£	
WEBCASTING & DIGITAL IMAGERY														
Webcast service live. A live webcast plus access to a recording of the webcast to watch again for a further 28 days.Price inclusive of download link Webcast Service Live only	56.25	58.33	11.25	70.00	1.40	71.40	61.25	12.25	73.50	SR	3.50	5.00%	2.92	To achieve the Committees priorities
Physical copy of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case	70.00	58.33	-10.00	60.00	1.20	61.20	52.50	10.50	63.00	SR	3.00	5.00%	-5.83	To achieve the Committees priorities
Additional physical copies of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case	20.83	20.83	4.17	25.00	0.50	25.50	21.88	4.38	26.25	SR	1.25	4.99%	1.04	To achieve the Committees priorities
Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen							82.50	16.50	99.00	SR				To achieve the Committees priorities
Memory Box Keepsake - A premium quality Memory Box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the live stream/tribute, or both if both products were chosen							124.17	24.83	149.00	SR				To achieve the Committees priorities
Visual tribute - single photo, shown throughout the service.	5.00	5.00	1.00	6.00	0.12	6.12	5.42	1.08	6.50	SR	0.50	8.33%	0.42	To achieve the Committees priorities
Visual tribute - each additional single photo							5.42	1.08	6.50	SR				To achieve the Committees priorities
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	37.50	41.67	7.50	50.00	1.00	51.00	43.75	8.75	52.50	SR	2.50	5.00%	2.08	To achieve the Committees priorities
Visual tribute - Music slide show. A professional photo tribute of up to 25 photos set to music, with fade transitions, played as a one off during the service.	65.83	66.67	13.17	80.00	1.60	81.60	70.00	14.00	84.00	SR	4.00	5.00%	3.33	To achieve the Committees priorities
Visual tribute - themed pro tribute. A photo montage with a difference; users can choose from a range of themes and have theirmontage professionally edited and timed to their chosen piece of music							82.50	16.50	99.00	SR				To achieve the Committees priorities
Visual tribute - bespoke tribute. A professionally crafted bespoke tribute for the service by the in-house media team. Families and arrangeers will have access to a 'bespoke concierge' to create something unique and personal. Product priced on scale of project with prives starting from £500									POE	SR				To achieve the Committees priorities
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	18.75	20.83	3.75	25.00	0.50	25.50	22.08	4.42	26.50	SR	1.50	6.00%	1.25	To achieve the Committees priorities
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Visual tribute - Downloadable pro photo tribute							8.33	1.67	10.00	SR				
Additional physical copies	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Additional photos - for each extra set of 25 photos	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Simple bundle - Holding photo, Music Slideshow, Webcast (live and on demand), x 1 keepsake (choose from USB, or DVD)							132.50	26.50	159.00	SR				To achieve the Committees priorities
Classic bundle - Holding photo, Themed Photo Tribute, Webcast Live and On Demand, x 1 Video Book, x 1 Memory Box, 2 x Keepsake Items (choose from USB or DVD)							240.83	48.17	289.00	SR				To achieve the Committees priorities
Premium Bundle - Holding photo, Themed Pro Tribute, Music Slideshow with 50 Photos, Webcast - Live and On Demand, x 1 Video Book, x 1 Memory Box, x 2 Keepsake Items (choose from USB or DVD)							382.50	76.50	459.00	SR				To achieve the Committees priorities
Service for young people - For young people under the age of 18, we offer a free Live and on Demand Webcast, Holding Photo and basic slideshow of up to 25 photos. The cost of the individual items can be credited against a more premium option														
Extra work charge - a fee that is applied to any of the standard products for additional work outside of the norm e.g. late photo additions or amendments	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities

MANSFIELD CREMATORIUM FEES	2021/2022	APPROVED FEES AND CHARGES 2022/2023			INFLATION INCREASE 2023/2024		PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024							
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved
	£	£	£	£	£	£	£	£	£		£	%	£	
MEMORIALS														
CARDS														
Book of Remembrance:														
Entries in Book of Remembrance - fee per line	22.08	33.33	4.42	40.00	0.80	40.80	35.00	7.00	42.00	SR	2.00	5.00%	1.67	To reflect actual cost of service
Digital Book of Remembrance:														
Swipe card	12.92	0.00	2.58	20.00	0.40	20.40	17.08	3.42	20.50	SR	0.50	2.50%	17.08	To reflect actual cost of service
Additional pages for Digital Book of Remembrance	51.25	52.08	10.25	62.50	1.25	63.75	55.00	11.00	66.00	SR	3.50	5.60%	2.92	To reflect actual cost of service
Photos for Digital Book of Remembrance	51.25	52.08	10.25	62.50	1.25	63.75	55.00	11.00	66.00	SR	3.50	5.60%	2.92	To reflect actual cost of service
Miniature Book of Remembrance:														
Miniature Book of Remembrance + minimum of 2 lines inscription	64.17	65.42	12.83	78.50	1.57	80.07	68.75	13.75	82.50	SR	4.00	5.10%	3.33	To reflect actual cost of service
Fee per extra line	13.75	14.17	2.75	17.00	0.34	17.34	15.00	3.00	18.00	SR	1.00	5.88%	0.83	To reflect actual cost of service
Memorial Card:							0.00							
Memorial card and minimum of 2 lines inscription	27.50	29.17	5.50	35.00	0.70	35.70	30.00	6.00	36.00	SR	1.00	2.86%	0.83	To cover general inflation
Fee per extra line	13.75	13.33	2.75	16.00	0.32	16.32	13.75	2.75	16.50	SR	0.50	3.13%	0.42	To cover general inflation
VASE BLOCKS														
10 year lease	255.00	458.33	51.00	550.00	11.00	561.00	467.50	93.50	561.00	SR	11.00	2.00%	9.17	To cover general inflation
Renewal of 10 year lease	127.50	208.33	25.50	250.00	5.00	255.00	212.50	42.50	255.00	SR	5.00	2.00%	4.17	To cover general inflation
Double plaque or new inscription	127.50	130.00	25.50	156.00	3.12	159.12	133.33	26.67	160.00	SR	4.00	2.56%	3.33	To cover general inflation
BRONZE KERB PLAQUE														
5 year lease	148.75	250.00	29.75	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation
Renewal of 5 year lease	72.50	100.00	14.50	120.00	2.40	122.40	102.08	20.42	122.50	SR	2.50	2.08%	2.08	To cover general inflation
Double plaque or new inscription	76.67	83.33	15.33	100.00	2.00	102.00	85.00	17.00	102.00	SR	2.00	2.00%	1.67	To cover general inflation
MEMORIAL TREE WITH A 10 YEAR LEASE														
With a wooden backed perspex plaque	340.00	666.67	68.00	800.00	16.00	816.00	700.00	140.00	840.00	SR	40.00	5.00%	33.33	To reflect actual cost of service
Renewal, refurbishment or double inscription on a new plaque	93.75	125.00	18.75	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To reflect actual cost of service
Renewal of 10 year lease	170.00	208.33	34.00	250.00	5.00	255.00	212.50	42.50	255.00	SR	5.00	2.00%	4.17	To cover general inflation
MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE							0.00							
With a perspex plaque with backing	191.25	250.00	38.25	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation
Renewal of 5 year lease	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation
MEMORIAL ROSE BED														
Renewal of 5 year Lease	327.50	416.67	65.50	500.00	10.00	510.00	425.00	85.00	510.00	SR	10.00	2.00%	8.33	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation
NEW MEMORIALS														
Wooden Bench 10 year lease				826.00	16.52	842.52	702.08	140.42	842.50	SR	16.50	2.00%	702.08	To reflect actual cost of service
Renewal of 10 year lease				423.00	8.46	431.46	359.58	71.92	431.50	SR				To reflect actual cost of service
Refurbishment or double inscription on a new plaque				150.00	3.00	153.00	127.50	25.50	153.00	SR				To reflect actual cost of service
Granite bench with inscribed plaque				1,346.00	26.92	1,372.92	1,144.17	228.83	1,373.00	SR				To reflect actual cost of service
Mushroom plaque inscribed - 5 year lease	200.00	200.00	40.00	240.00	4.80	244.80	204.58	40.92	245.50	SR	5.50	2.29%	4.58	To reflect actual cost of service
Renewal of 5 year lease				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service
Baby tower plaque inscribed				367.00	7.34	374.34	312.08	62.42	374.50	SR				To reflect actual cost of service
Renewal of 10 year lease				183.00	3.66	186.66	155.83	31.17	187.00	SR				To reflect actual cost of service
Replacement Plaque/New inscription				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service
Baby bench plaque				367.00	7.34	374.34	312.08	62.42	374.50	SR				To reflect actual cost of service
Renewal of 10 year lease				183.00	3.66	186.66	155.83	31.17	187.00	SR				To reflect actual cost of service
Replacement plaque/new inscription				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service
Memorial Tree leaf inscribed- 5 year lease	200.00	166.67	33.33	200.00	4.00	204.00	170.00	34.00	204.00	SR	4.00	2.00%	3.33	To reflect actual cost of service
Renewal of 5 year lease				100.00	2.00	102.00	85.00	17.00	102.00	SR				To reflect actual cost of service
Replacement leaf/new inscription				65.00	1.30	66.30	52.92	10.58	63.50	SR				To reflect actual cost of service



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

Date: 12th December 2022

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

Contact Details:- email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Emma Frith, Financial Services Manager.

Contact Details:- email efrith@mansfield.gov.uk or tel. 01623 463495

Report Summary	
Type of report	Open Report
Report Title	REVENUE AND CAPITAL BUDGET 2023/24 – 2025/26
Purpose of Report	To approve the revenue and capital budgets for 2023/24 and the proposals for 2024/25 and 2025/26.
Recommendations	<ol style="list-style-type: none">1. That the proposed revenue and capital budgets for 2023/24 are approved, as per appendix 1.2. That the proposed revenue and capital budgets for 2024/25 and 2025/26 are approved in principle, as per appendix 1.3. That in 2023/24 an annual surplus of £875,386 is approved4. That in 2024/25 and 2025/26 an annual surplus of £875,000 and £742,075 respectively are approved in principle.

1.0 Background

- 1.1 The proposed budgets for 2023/24 and 2024/25 and those originally approved are detailed in Appendix 1 along with the estimates for 2025/26 for consideration by the Joint Committee.
- 1.2 This report is written on the basis that whichever option the JCC approve with regard to the future of the Crematorium buildings and fixed plant, these budget proposals include the estimated maximum development costs.
- 1.3 A review of the budgets for 2025/26 onwards will take place prior to the setting of the revenue budgets in 2023, in order to update for any known changes and identify future savings and efficiencies as required.
- 1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

Table 1

Crematorium - REVENUE	2022/23	2023/24		2024/25		2025/26	
Account Description	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget
	£	£	£	£	£	£	£
Employee Expenses	423,439	441,526	472,478	450,012	494,385	450,012	517,345
Premises Expenses	372,327	373,745	585,394	379,208	601,356	379,208	617,923
Transport Expenses	200	204	200	208	200	208	200
Supplies and Services	137,654	213,097	203,649	208,605	198,649	208,605	198,649
Support Services	65,493	66,500	71,985	67,680	77,784	67,680	84,151
Depreciation, Impairment & Revaluation Losses	126,271	126,271	129,265	126,271	129,265	126,271	129,265
Capital Charges	0	190,500	0	254,000	170,321	254,000	227,094
GROSS EXPENDITURE	1,125,384	1,411,843	1,462,971	1,485,984	1,671,960	1,485,984	1,774,627
Income	-2,065,750	-2,054,250	-2,107,698	-2,148,750	-2,197,100	-2,148,750	-2,297,900
Income Recharges	-29,051	-29,913	-29,985	-30,538	-32,210	-30,538	-34,112
GROSS INCOME	-2,094,801	-2,084,163	-2,137,683	-2,179,288	-2,229,310	-2,179,288	-2,332,012
NET COST OF SERVICE	-969,417	-672,320	-674,712	-693,304	-557,350	-693,304	-557,385
BELOW NET COST OF SERVICE ADJUSTMENTS	-126,271	-202,680	-200,674	-181,696	-317,650	-181,696	-184,690
NET SURPLUS	-1,095,688	-875,000	-875,386	-875,000	-875,000	-875,000	-742,075

- 1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2023/24 and 2024/25 by the Joint Committee on 6 December 2021. The main changes are as follows:
- 1.5.1 Employee expenses have increased by £30,952 in 2023/24 and increased by £44,373 in 2024/25. The main increases are due to pay awards, as a pay award of £1,925 has been recently agreed for 2022/23. This has been added to the base for 2023/24, and an additional 4% added for that year and following years.
- 1.5.2 Premises expenses have increased by £211,649 in 2023/24 and by an additional £15,962 in 2024/25. The main cause of the increase relates to gas and electricity, as budgets have been updated with the latest price per kWh from ESPO, which is significantly higher than the current contract price.
- 1.5.3 There are minor changes to the transport budgets.
- 1.5.4 Supplies and services budgets have decreased by £9,956 in both 2023/24 and 2024/25. This is due to savings in a number of budget lines such as webcasting and postage.
- 1.5.5 Support services budgets have increased by £5,485 in 2023/24 and £10,104 in 2024/25. This is due to increases in the Central Corporate Overhead charge.
- 1.5.6 The proposed budget for depreciation has increased by £2,994 in all years. The corresponding reversal below net cost of service has been increased by the same amount.
- 1.5.7 Capital charges are no longer taking place until 2024/25. These are the repayment costs for borrowing up to £4.7m for the development of the crematorium. As the project has not commenced in 2022/23 as anticipated, and is unlikely to start until 2023/24, repayment costs for borrowing have now been budgeted within 2024/25 and 2025/26. It is difficult at this stage to predict the level of capital charges required in 2024/25 so this has been estimated at 75% of the first year's annual interest capital charges

at £170,321. If the capital charges in 2024/25 are lower than the £170,321 budget, then any unused budget will be transferred to the capital fund. A full year capital charges of £227,094 have been included in 2025/26.

- 1.5.8 There is an increase in income of (£53,520) in 2023/24 and (50,022) in 2024/25. This is mainly due to the increases in cremation fees, as well as memorial income and webcasting charges due to new memorials being acquired and the continuing demand for the webcasting service.

The interest income on bank balances has increased due to increasing interest rates now being achieved on balances.

- 1.5.9 The forecast number of cremations remains the same as proposed at 2,100 per annum. Cremation fee income is based on a 7.5% fee increase on the 2022/23 fee of £817 taking the cremation fee up to £923 in 2023/24 (an increase of £65).

- 1.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in increases of (£72) in 2023/24 and (£1,672) in 2024/25.

It is forecast that capital charges to finance borrowing for the development of the crematorium will not commence until 2024/25.

In 2023/24 & 2024/25 a contribution of £76,409 and £55,245 respectively is to be made from general reserves to the revenue accounts to finance the CAMEO abatement fee expenditure and to maintain annual surplus levels of £875,000.

- 1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2023/24 – 2024/25 and the projected capital budget for 2025/26. The capital budget for the development of the crematorium is forecast to be the maximum cost for whichever option is approved by the JCC.

The full budget for the development of the crematorium has been allocated to 2023/24 however the majority of the costs will be in future years with the budget being carried forward at the end of each financial year for the period of the project.

- 1.6.1 Borrowing will be undertaken to finance the development of the new building. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

- 1.6.2 The usable reserves of the crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.

- 1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for £198,000 which would cover the forecasted costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

Table 2**USABLE RESERVES**

General Reserve Forecast Balance 31 March 2023	£592,255
Less Provision for Temporary Cremators	-£198,000
Less Contributions to revenue 2023/24	-£71,409
Less Contributions to revenue 2024/25	-£188,385
Less Contributions to revenue 2025/26	-£55,425
General Reserve Forecast Balance 31 March 2026	£79,036

Capital Fund Forecast Balance 31 March 2023	£478,104
New development costs 2022/23	-£50,000
Planned Preventative Maintenance 2023/24	-£6,000
Planned Preventative Maintenance 2024/25	-£24,000
Planned Preventative Maintenance 2025/26	-£3,000
Design Services fees 2023/24	-£8,000
Design Services fees 2024/25	-£8,000
Design Services fees 2025/26	-£8,000
Capital Fund Forecast Balance 31 March 2026	£371,104

TOTAL USABLE RESERVES forecast 31 March 2026	£450,140
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The levels held in usable reserves will be under review as the development of the crematorium is progressed.

1.7 VAT Implications

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

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

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

Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

3.0 Proposal/Options Considered and Reasons for Recommendation

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

4.0 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

None

BASE BUDGET WORKING PAPERS - 2023/24 - 2025/26 - Mansfield Crematorium

Appendix 1

REVENUE

Account Description	2022/2023	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £
Salaries Basic Pay	306,313.00	321,450.00	22,674.00	0.00	344,124.00	327,878.00	34,764.00	0.00	362,642.00	327,878.00	52,183.00	0.00	380,061.00
Salaries Overtime	18,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00
Salaries National Insurance	25,124.00	28,721.00	1,210.00	0.00	29,931.00	29,614.00	2,849.00	0.00	32,463.00	29,614.00	5,253.00	0.00	34,867.00
Salaries Superannuation	59,731.00	62,682.00	4,422.00	0.00	67,104.00	63,936.00	6,779.00	0.00	70,715.00	63,936.00	10,176.00	0.00	74,112.00
Vacancy Savings	-5,868.00	-6,193.00	0.00	-424.00	-6,617.00	-6,322.00	-665.00	0.00	-6,987.00	-6,322.00	0.00	-1,014.00	-7,336.00
Superannuation Additional Allowances	1,315.00	1,315.00	85.00	0.00	1,400.00	1,315.00	85.00	0.00	1,400.00	1,315.00	85.00	0.00	1,400.00
Pension Deficit Lump Sum	16,151.00	16,151.00	0.00	0.00	16,151.00	16,151.00	0.00	0.00	16,151.00	16,151.00	0.00	0.00	16,151.00
Training Expenses Staff	1,200.00	600.00	2,872.00	0.00	3,472.00	600.00	400.00	0.00	1,000.00	600.00	400.00	0.00	1,000.00
Apprenticeship Levy	1,473.00	1,800.00	113.00	0.00	1,913.00	1,840.00	161.00	0.00	2,001.00	1,840.00	250.00	0.00	2,090.00
EMPLOYEE EXPENSES	423,439.00	441,526.00	31,376.00	-424.00	472,478.00	450,012.00	44,373.00	0.00	494,385.00	450,012.00	68,347.00	-1,014.00	517,345.00
Repair/Maintenance Buildings	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00
Grounds Maintenance General	17,500.00	17,500.00	0.00	0.00	17,500.00	17,500.00	0.00	0.00	17,500.00	17,500.00	0.00	0.00	17,500.00
EPA Testing	1,200.00	1,500.00	0.00	-300.00	1,200.00	1,500.00	0.00	-300.00	1,200.00	1,500.00	0.00	-300.00	1,200.00
Repair/Mce Fixed Plant Cremators	102,000.00	104,040.00	0.00	-2,040.00	102,000.00	106,121.00	0.00	-4,121.00	102,000.00	106,121.00	0.00	-4,121.00	102,000.00
Electricity	51,000.00	52,020.00	46,895.00	0.00	98,915.00	53,060.00	49,812.00	0.00	102,872.00	53,060.00	53,927.00	0.00	106,987.00
Gas	43,700.00	44,574.00	167,606.00	0.00	212,180.00	45,465.00	175,202.00	0.00	220,667.00	45,465.00	184,029.00	0.00	229,494.00
Rent of Premises	159.00	159.00	0.00	0.00	159.00	159.00	0.00	0.00	159.00	159.00	0.00	0.00	159.00
Business Rates	93,786.00	93,429.00	0.00	-2,139.00	91,290.00	94,363.00	0.00	-1,248.00	93,115.00	94,363.00	615.00	0.00	94,978.00
Sewage/Water Rates	7,650.00	6,426.00	504.00	0.00	6,930.00	6,555.00	1,068.00	0.00	7,623.00	6,555.00	1,830.00	0.00	8,385.00
Insurance	20,622.00	19,387.00	1,213.00	0.00	20,600.00	19,775.00	1,825.00	0.00	21,600.00	19,775.00	2,825.00	0.00	22,600.00
Cleaning Materials	4,200.00	4,200.00	0.00	0.00	4,200.00	4,200.00	0.00	0.00	4,200.00	4,200.00	0.00	0.00	4,200.00
Legionella Management	510.00	510.00	0.00	-90.00	420.00	510.00	0.00	-90.00	420.00	510.00	0.00	-90.00	420.00
PREMISES EXPENSES	372,327.00	373,745.00	216,218.00	-4,569.00	585,394.00	379,208.00	227,907.00	-5,759.00	601,356.00	379,208.00	243,226.00	-4,511.00	617,923.00
Car Allowances	200.00	204.00	0.00	-4.00	200.00	208.00	0.00	-8.00	200.00	208.00	-8.00	0.00	200.00
TRANSPORT EXPENSES	200.00	204.00	0.00	-4.00	200.00	208.00	0.00	-8.00	200.00	208.00	-8.00	0.00	200.00
Furniture Acquisitions	4,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00
Light Plant and Tools	4,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00
Bio Boxes	5,500.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00
Rodent Control	750.00	750.00	0.00	-250.00	500.00	750.00	0.00	-250.00	500.00	750.00	0.00	-250.00	500.00
Office Machinery Replacement	1,000.00	1,000.00	0.00	-500.00	500.00	1,000.00	0.00	-500.00	500.00	1,000.00	0.00	-500.00	500.00
Uniforms	5,000.00	3,000.00	0.00	-1,000.00	2,000.00	3,000.00	0.00	-1,000.00	2,000.00	3,000.00	0.00	-1,000.00	2,000.00
Printing	3,000.00	2,000.00	0.00	-500.00	1,500.00	2,000.00	0.00	-500.00	1,500.00	2,000.00	0.00	-500.00	1,500.00
Stationery	3,500.00	3,500.00	0.00	-1,500.00	2,000.00	3,500.00	0.00	-1,500.00	2,000.00	3,500.00	0.00	-1,500.00	2,000.00
Advertising Other	2,000.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
Hired & Contracted Services (large coffins)	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00

Account Description	2021/2022	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
Medical Examination Fees	38,850.00	38,850.00	0.00	0.00	38,850.00	38,850.00	0.00	0.00	38,850.00	38,850.00	0.00	0.00	38,850.00
Payments to Local Authorities	6,999.00	7,147.00	103.00	0.00	7,250.00	7,280.00	0.00	-30.00	7,250.00	7,280.00	0.00	-30.00	7,250.00
Software Licences	11,980.00	10,280.00	0.00	-30.00	10,250.00	10,486.00	0.00	-236.00	10,250.00	10,486.00	0.00	-236.00	10,250.00
Mobile Phones	0.00	320.00	0.00	-320.00	0.00	320.00	0.00	-320.00	0.00	320.00	0.00	-320.00	0.00
Postages	2,800.00	2,000.00	0.00	-2,000.00	0.00	2,000.00	0.00	-2,000.00	0.00	2,000.00	0.00	-2,000.00	0.00
Systems Software	300.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00	300.00
Telephones	10,300.00	8,451.00	1,049.00	0.00	9,500.00	8,620.00	880.00	0.00	9,500.00	8,620.00	880.00	0.00	9,500.00
Webcasting	5,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00
Conference Expenses	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
Subscriptions	1,682.00	1,400.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00	1,400.00
Book of Remembrance Inscriptions	9,028.00	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00
External Legal Expenses - valuation	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
Memorials inc new memorial lines	0.00	27,099.00	0.00	0.00	27,099.00	22,099.00	0.00	0.00	22,099.00	22,099.00	0.00	0.00	22,099.00
Other Expenses General	500.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00	500.00
Temporary Memorials (Tfr to Memorials)	11,965.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Organist Fees	7,500.00	3,000.00	0.00	-500.00	2,500.00	3,000.00	0.00	-500.00	2,500.00	3,000.00	0.00	-500.00	2,500.00
CAMEO Non Abatement Fees	0.00	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00
SUPPLIES & SERVICES	137,654.00	213,097.00	1,152.00	-10,600.00	203,649.00	208,605.00	880.00	-10,836.00	198,649.00	208,605.00	880.00	-10,836.00	198,649.00
Design Services	7,500.00	7,500.00	500.00	0.00	8,000.00	7,500.00	500.00	0.00	8,000.00	7,500.00	500.00	0.00	8,000.00
Trade Waste/Recycling	7,646.00	7,646.00	0.00	-150.00	7,496.00	7,799.00	0.00	-153.00	7,646.00	7,799.00	0.00	0.00	7,799.00
Central Corporate Overheads	50,347.00	51,354.00	5,135.00	0.00	56,489.00	52,381.00	9,757.00	0.00	62,138.00	52,381.00	15,971.00	0.00	68,352.00
SUPPORT SERVICES	65,493.00	66,500.00	5,635.00	-150.00	71,985.00	67,680.00	10,257.00	-153.00	77,784.00	67,680.00	16,471.00	0.00	84,151.00
Depreciation, Impairment & Revaluation Losses	126,271.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00
DEPRECIATION & IMPAIRMENT	126,271.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00
MRP and Interest Charges	0.00	190,500.00	0.00	-190,500.00	0.00	254,000.00	0.00	-83,679.00	170,321.00	254,000.00	0.00	-26,906.00	227,094.00
CAPITAL CHARGES	0.00	190,500.00	0.00	-190,500.00	0.00	254,000.00	0.00	-83,679.00	170,321.00	254,000.00	0.00	-26,906.00	227,094.00
TOTAL EXPENDITURE	1,125,384.00	1,411,843.00	257,375.00	-206,247.00	1,462,971.00	1,485,984.00	286,411.00	-100,435.00	1,671,960.00	1,485,984.00	331,910.00	-43,267.00	1,774,627.00
Book of Remembrance Inscriptions	-20,000.00	-20,000.00	-1,000.00	2,000.00	-19,000.00	-20,000.00	0.00	2,000.00	-18,000.00	-20,000.00	0.00	2,000.00	-18,000.00
Containers	-200.00	-200.00	-10.00	100.00	-110.00	-200.00	100.00	0.00	-100.00	-200.00	0.00	100.00	-100.00
Memorials inc new memorial lines	-70,700.00	-70,700.00	-3,535.00	0.00	-74,235.00	-70,700.00	0.00	0.00	-70,700.00	-70,700.00	0.00	0.00	-70,700.00
Memorial Tree Income	-4,000.00	-4,000.00	-200.00	0.00	-4,200.00	-4,000.00	0.00	0.00	-4,000.00	-4,000.00	0.00	0.00	-4,000.00
Organist	-4,500.00	-4,500.00	-225.00	750.00	-3,975.00	-4,500.00	0.00	750.00	-3,750.00	-4,500.00	0.00	750.00	-3,750.00
Cremation Fees	-1,887,600.00	-1,892,100.00	-47,303.00	0.00	-1,939,403.00	-1,986,600.00	-48,300.00	0.00	-2,034,900.00	-1,986,600.00	-149,100.00	0.00	-2,135,700.00
Webcasting	-22,500.00	-22,500.00	-1,125.00	0.00	-23,625.00	-22,500.00	0.00	0.00	-22,500.00	-22,500.00	0.00	0.00	-22,500.00
Interest Income	-16,500.00	-500.00	-2,000.00	0.00	-2,500.00	-500.00	-2,000.00	0.00	-2,500.00	-500.00	-2,000.00	0.00	-2,500.00
Medical Fees	-38,850.00	-38,850.00	0.00	0.00	-38,850.00	-38,850.00	0.00	0.00	-38,850.00	-38,850.00	0.00	0.00	-38,850.00
Admin Fee MDC Public Health Funerals	-900.00	-900.00	-900.00	0.00	-1,800.00	-900.00	-900.00	0.00	-1,800.00	-900.00	-900.00	0.00	-1,800.00
INCOME	-2,065,750.00	-2,054,250.00	-56,298.00	2,850.00	-2,107,698.00	-2,148,750.00	-51,100.00	2,750.00	-2,197,100.00	-2,148,750.00	-152,000.00	2,850.00	-2,297,900.00
Recharges to Cemeteries for Administration	-29,051.00	-29,913.00	-72.00	0.00	-29,985.00	-30,538.00	-1,672.00	0.00	-32,210.00	-30,538.00	-3,574.00	0.00	-34,112.00
INCOME RECHARGES	-29,051.00	-29,913.00	-72.00	0.00	-29,985.00	-30,538.00	-1,672.00	0.00	-32,210.00	-30,538.00	-3,574.00	0.00	-34,112.00
TOTAL INCOME	-2,094,801.00	-2,084,163.00	-56,370.00	2,850.00	-2,137,683.00	-2,179,288.00	-52,772.00	2,750.00	-2,229,310.00	-2,179,288.00	-155,574.00	2,850.00	-2,332,012.00
NET COST OF SERVICE	-969,417.00	-672,320.00	201,005.00	-203,397.00	-674,712.00	-693,304.00	233,639.00	-97,685.00	-557,350.00	-693,304.00	176,336.00	-40,417.00	-557,385.00
Depreciation Reversal	-126,271.00	-126,271.00	0.00	-2,994.00	-129,265.00	-126,271.00	0.00	-2,994.00	-129,265.00	-126,271.00	0.00	-2,994.00	-129,265.00
Contribution from General Reserves	0.00	-76,409.00	5,000.00	0.00	-71,409.00	-55,425.00	-132,960.00	0.00	-188,385.00	-55,425.00	0.00	0.00	-55,425.00
BELOW NET COST OF SERVICE	-126,271.00	-202,680.00	5,000.00	-2,994.00	-200,674.00	-181,696.00	-132,960.00	-2,994.00	-317,650.00	-181,696.00	0.00	-2,994.00	-184,690.00
NET SURPLUS	-1,095,688.00	-875,000.00	206,005.00	-206,391.00	-875,386.00	-875,000.00	100,679.00	-100,679.00	-875,000.00	-875,000.00	176,336.00	-43,411.00	-742,075.00

CAPITAL

Account Description	2021/2022	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	36,636.00	275,658.00	6,000.00	-275,658.00	6,000.00	219,795.00	24,000.00	-219,795.00	24,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Design Services fees - capital	0.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00
Development of the Crematorium	4,676,286.00	0.00	4,626,286.00	0.00	4,626,286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS CAPITAL EXPENDITURE	4,712,922.00	275,658.00	4,640,286.00	-275,658.00	4,640,286.00	219,795.00	32,000.00	-219,795.00	32,000.00	219,795.00	11,000.00	-219,795.00	11,000.00

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Lead Officer	Report Author
27 February 2023			
Operations Update Report	An update on staffing restructure and current operational issues	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report		Dawn Edwards, Head of Finance, Mansfield DC	Emma Frith, Financial Services Manager/Tracy Wright, Temp Senior Finance Advisor, Mansfield DC
Dates for Next Meetings after May 2023 District Council Elections	Dates for June 2023, 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 June 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 Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Annual Statement of Accounts 2022/23		Dawn Edwards, Head of Finance, Mansfield DC	Emma Frith, Financial Services Manager/Tracy Wright, Temp 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
September 2023			
Operations Update Report	An update on current operational issues	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, 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	Emma Frith, Financial Services Manager/Tracy Wright, Temp 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
December 2023			
Operations Update	An update on	Sarah Troman,	Nada Colclough,

Report	current operational issues	Head of Neighbourhood Services, Mansfield DC	Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register	Sarah Troman, Head of Neighbourhood Services, Mansfield DC	Nada Colclough, 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 2023	Dawn Edwards, Head of Finance, Mansfield DC	Emma Frith, Financial Services Manager/Tracy Wright, Temp Senior Finance Advisor, Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2024 to 31 March 2025	Dawn Edwards, Head of Finance, Mansfield DC	Emma Frith, Financial Services Manager/Tracy Wright, Temp Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2024/2025 and the proposals for 2025/2026 and 2026/2027	Dawn Edwards, Head of Finance, Mansfield DC	Emma Frith, Financial Services Manager/Tracy Wright, Temp 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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