

## MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

### COMMITTEE MEETING

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

**Monday, 27 February 2023 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	
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9. 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.

10. 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 at Mansfield District Council on Wednesday, 21 December 2022 at 2.00 pm.

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

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

ALSO PRESENT: A Abrahams

APOLOGIES FOR ABSENCE: Councillor T Hollis, Councillor R Jackson and Councillor P Peacock

### 24 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

### 25 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

### 26 MINUTES OF THE MEETING HELD ON 3 OCTOBER 2022

The Minutes of the Meeting held on 3 October 2022 were approved as a correct record and signed by the Chairman.

### 27 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, charitable donations, first aid update, project update, energy efficiency, funeral poverty initiative and cremation data.

AGREED (unanimously) that:

- i) Members noted the report.
- ii) Members reviewed their nomination of each districts nominated charity and agreed a review period of three years.
- iii) Members agreed to the purchase of a defibrillator.

28 FINANCIAL MANAGEMENT REVIEW APRIL - SEPTEMBER 2022

The report showed the forecasted year end position for the 2022/2023 financial year for the Mansfield Crematorium as at 30 September 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.

29 ANNUAL REVIEW OF FEES AND CHARGES FOR 2023/24

The report provided the proposed fees and charges to be introduced from 1 April 2023 to 31 March 2024.

The Committee discussed the percentage options increase for the cremation fees, wanting to be comparable with other crematoriums.

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.

AGREED (unanimously) that:

- i) 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 2023/2024 is £923, which is an increase of £65 (7.5%) on the 2022/2023 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.
- ii) the proposed standard cremation fees as shown in Table 2 for 2024/2025 and 2025/2026 be approved in principle. The standard cremation fees proposed are: 2024/2025 £969 and for 2025/2026 £1,017, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed cremation fees.
- iii) the proposed fees and charges for 1 April 2023 to 31 March 2024, as set out in Appendix 1 be approved.

30 REVENUE AND CAPITAL BUDGET 2023/24 - 2025/26

The report provided the revenue and capital budgets for 2023/2024 and the proposals for 2024/2025 and 2025/2026.

Table 1 in the report summarised the revenue budget information provided in more detail at Appendix 1.

AGREED (unanimously) that:

- i) the proposed revenue and capital budgets for 2023/2024 be approved, as per Appendix 1.
- ii) the proposed revenue and capital budgets for 2024/2025 and 2025/2026 be approved in principle, as per Appendix 1.
- iii) in 2023/2024 an annual surplus of £875,386 be approved.
- iv) in 2024/2025 and 2025/2026 an annual surplus of £875,000 and £742,075 respectively be approved in principle.

31 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

32 DATE OF NEXT MEETING - MONDAY, 27 FEBRUARY 2023 AT NEWARK & SHERWOOD DC OFFICES

Monday, 27 February 2023 at 10 am, to be held at Newark & Sherwood District Council Offices.

33 EXCLUSION OF 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.

34 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.

Meeting closed at 3.05 pm.

Chairman

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

Document is Restricted

# Agenda Item 5



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

Date: 27<sup>th</sup> February 2023

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	
<b>Type of report</b>	Open Report
<b>Report Title</b>	Operations Report
<b>Purpose of Report</b>	This report seeks to provide an update on staff and the current operation of the crematorium
<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. That members note the report</li><li>2. That members agree to the purchase of 'Lecturn Touch' at a cost of £4,827.00 which has been reflected in the Q3 monitoring report.</li></ol>

## **1.0 Background**

Previous decisions taken at the last committee meeting:

Approval of purchase of Defibrillator

Nominated charities to remain the same but will be reviewed every three years

## **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

2.1.2 A staffing restructure is being finalised, before entering into a consultation period with staff. The purpose of the restructure is to provide further resilience with a focus on efficiency. An example of this is that currently staff are required to man the chapels during services to control the music, which can result in a lot of down time, with staff not able to use their time productively while services are taken place. We would like to purchase 'Lecturn Touch' which would allow for celebrants and ministers to control their own music, resulting in less unproductive time for crematorium staff. This is common practice among other crematoriums and through initial discussions with

celebrants and ministers, they would like to have ownership of their own services. We would implement this through a phased pilot and roll out, ensuring that celebrants and minister are comfortable with the technology, before we leave them to be solely responsible. The cost of the new software to be installed in both chapels is £4,827.00

- 2.1.3 The administration team have expressed an interest in completing the cremator technician qualification, which will further allow flexible working arrangements to accommodate the changing needs of the service and cover absences. Four staff members will be enrolled in the coming months.

## **2.2 Cremator and Ancillary Equipment**

- 2.2.1 The re-brick of cremator 4 has now been completed.
- 2.2.2 Cremator 2 re-brick is needed in line with original maintenance plans. The existing annual maintenance budget will be utilised for this work
- 2.2.3 Following a meeting with Matthews, we had opted to have a full system suction survey completed and this was being carried out over the 8<sup>th</sup> and 9<sup>th</sup> February. This was to determine the suction issues that have resulted in the recent breakdowns along with historical concerns. Unfortunately during the survey an additional concern was raised with cremator number 2 and subsequently had to be shutdown and flue works carried out before this could be operational again. The same works were then needed on number 4 which are being carried out on the 18<sup>th</sup> and 19<sup>th</sup> February. The suction survey will be completed once the flue works have taken place on number 4. Due to the results from the suction survey determining the long term, maintenance plan, these costs are not yet available but will be presented to the committee in due course.
- 2.2.4 £198,000 is currently held in general reserves for the purposes of temporary cremators. Once the maintenance plan has been fully costed the committee may wish to consider repurposing this to utilise for cremator repairs.
- 2.2.5 A crack in the chimney stack is currently being investigated and costs for repair will be presented to the committee as soon as they are available

## **2.3 Grounds Projects**

- 2.3.1 The columbaria memorial area is currently being developed to enhance the area aesthetically, but also to overcome accessibility issues . There are a number of trees being removed in order to allow for accessibility around the whole memorial area. Currently there are trees blocking pathways and the path is currently gravel, therefore making it difficult for visitors who are wheelchair users or who have limited mobility to access to the memorial ash vaults. More appropriate trees for the area will be planted once the path has been re-laid. Families who have vaults in the area have already been written to, to notify them of the work that is being carried out. Feedback from families has been positive.
- 2.3.2 The pond area is also currently being developed. Initially a water feature was going to be made of the pond, however in light of the crematorium development project we will fill in the existing pond, grass the area and place some additional benches for families to lease, should they wish.

## **2.4 First Aid Update**

- 2.4.1 The defibrillator has now been purchased at a cost of £1135. The family are being consulted with to identify suitable wording for a plaque to be displayed alongside the defibrillator, in the main crematorium reception

## **2.5 Project Update**

- 2.5.1 Previously agreed contract work:

- 2.5.1.1 Contact 1 – identified water leak has now been identified and repaired by Severn Trent. Progress has halted on the installation of a new water pipe as we need to understand the capacity requirements for the new development and carry out this work all at once, in order to reduce costs and disruption.
- 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. We are awaiting a project start date and this is anticipated for the beginning of March
- 2.5.1.3 Contract 3 – Mezzanine Flooring – Work now completed
- 2.5.1.4 Contract 4 – Flue works – This work is on hold until we have had the suction survey completed on 8<sup>th</sup> and 9<sup>th</sup> February. The delay is because we anticipate completed all cremator works together, as much as possible, in order to minimise the cremators down time as much as possible.

## **2.7 Funeral Poverty Initiative**

- 2.7.1 The initiative is currently with Nottingham City for procurement.

## **2.8 Cremation Data**

- 2.8.1 Cremation numbers fell during the last quarter. This is attributed to the reduced service numbers because of the re line of cremator four and the breakdowns, resulting in cremations being transferred to other crematoriums locally. Anticipated numbers for the year end are circa 2300.

Year	2019/2020	2020/2021	2021/2022	2022/2023
Q1	565	745	533	576
Q2	505	511	558	595
Q3	579	640	607	512
Q4	660	838	601	
Total	2309	2734	2299	1683

## **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: 27 February 2023

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

Contact Details:- email [dedwards@mansfield.gov.uk](mailto:dedwards@mansfield.gov.uk) or tel. 01623 463015

Lead Officer: Mansfield District Council, Wendy Gregson, Senior Finance Advisor.

Contact Details:- email [wgregson@mansfield.gov.uk](mailto:wgregson@mansfield.gov.uk) or tel. 01623 463305

Report Summary	
<b>Type of report</b>	Open Report
<b>Report Title</b>	Financial Management Review April-December 2022
<b>Purpose of Report</b>	This report shows the forecasted year end position for the 2022/2023 financial year for the Mansfield Crematorium as at 31 December 2022
<b>Recommendations</b>	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 31 December 2022 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 31 December 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**

<b>CREMATORIUM REVENUE</b>	<b>FULL YEAR</b>				<b>1 April 2022 to 31 Dec 2022</b>
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	424,241	424,241	460,366	36,125	314,640
Premises Related Expenses	369,305	369,305	392,049	22,744	179,470
Transport Related Expenditure	200	200	0	-200	0
Supplies and Services	207,589	207,589	219,711	12,122	76,725
Support Services	65,343	65,343	70,573	5,230	68,486
Depreciation & Impairment	126,271	126,271	129,265	2,994	0
<b>Revenue Gross Expenditure</b>	<b>1,192,949</b>	<b>1,192,949</b>	<b>1,271,964</b>	<b>79,015</b>	<b>639,321</b>
Revenue Income	-1,963,950	-1,963,950	-2,065,828	-101,878	-1,487,130
<b>Income</b>	<b>-1,963,950</b>	<b>-1,963,950</b>	<b>-2,065,828</b>	<b>-101,878</b>	<b>-1,487,130</b>
Recharge to Cemeteries	-29,051	-29,051	-29,051	0	0
<b>Income Recharges</b>	<b>-29,051</b>	<b>-29,051</b>	<b>-29,051</b>	<b>0</b>	<b>0</b>
<b>Revenue Gross Income</b>	<b>-1,993,001</b>	<b>-1,993,001</b>	<b>-2,094,879</b>	<b>-101,878</b>	<b>-1,487,130</b>
<b>Net Cost of Service</b>	<b>-800,052</b>	<b>-800,052</b>	<b>-822,915</b>	<b>-22,863</b>	<b>-847,809</b>
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 Excess Surplus	0	0	25,857	25,857	0
<b>Below Net Cost of Service</b>	<b>-74,948</b>	<b>-74,948</b>	<b>-52,085</b>	<b>22,863</b>	<b>0</b>
<b>Net (-) Surplus</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-875,000</b>	<b>0</b>	<b>-847,809</b>

  

<b>CREMATORIUM CAPITAL</b>	<b>FULL YEAR</b>				<b>1 April 2022 to 31 Dec 2022</b>
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	1,785
Fire Doors and Works	35,000	35,000	35,000	0	2,816
New Development Crematorium	0	0	50,000	50,000	11,973
Mezzanine Works	25,000	25,000	25,000	0	17,832
Flue Ways Works	40,000	40,000	40,000	0	0
<b>Capital Gross Expenditure</b>	<b>4,806,286</b>	<b>4,806,286</b>	<b>4,806,286</b>	<b>0</b>	<b>34,406</b>

1.1.1 Employee Expenses total forecasted variance £36,125.

The crematorium manager is reviewing the overtime requirements for the service, during 2022-2023 the forecast has increased from £15,000 to £32,223. Also the approved pay-rise was £1,925 per full time employee rather than the budgeted 2% rise.

The original salary budgets for 2022/2023 included the crematorium manager post at a grade 7.4, but 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 has been incorporated into future budgets.

The training cost forecast have increased by £2,390 which includes year 1 of the crematorium manager's Institute of Cemetery and Crematorium Management (ICCM) qualification.

1.1.2 Premises Expenses total forecasted variance £22,744

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 October 2022. The significant price increases will come into effect from October 2022.

The invoice for business rates is £20,778 lower than budget.

This is as a result of the MDC Property Services team in conjunction with their ratings advisors being successful in reducing the rateable value of the crematorium site.

The Crematorium Manager has requested a forecast spend of £3,428 for special garden projects, this will be funded from the grant income received from the governments Children's Funeral Fund, as noted in 1.1.6 below.

#### 1.1.3 Supplies and Services total forecasted variance £12,122.

The main increase is due to the use of other crematoria either due to cremator breakdown or to process coffins too large for the crematorium's cremators.

As detailed in the JCC – Ops Report February 2023, from the Crematorium Manager, a forecast for £1,135 has been included for defibrillator costs and £4,827 for lectern touch software have been included within the revenue budgets for the current financial year.

#### 1.1.4 Support Services total forecasted variance £5,230.

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

#### 1.1.6 Income total forecasted variance (£101,878).

Grant income payments have been received (£3,428) from the Children's Funeral Fund to cover the cost of child cremations. These funds will be used to finance special garden works in the children's garden.

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 December 2022 was 1,683 which includes those for the 3 constituent authorities plus the out of area cremations. The cremation income has been re-forecast based on a revised estimate for the number of cremations of 2,200 for 2022/2023. The forecast increase in income is estimated at (£85,800).

#### 1.1.7 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 December 2022 the costs incurred to date on these four schemes are MDC Design Services fees, external survey works and some steel fabrication works for the mezzanine floor project.

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.

1.1.8 Balance Sheet Review – table 2 below shows the balance sheet as at 31 December 2022.

**Table 2**

<b>Mansfield &amp; District Joint Crematorium</b>		
<b>Balance Sheet as at 31 December 2022</b>		
<b>31 March 2022</b>		<b>31 December 2022</b>
<b>£</b>		<b>£</b>
1,913,710	Property, Plant & Equipment	1,948,116
<b>1,913,710</b>	<b>Long Term Assets</b>	<b>1,948,116</b>
416,990	Short Term Debtors	207,409
-88,222	Provisions	-88,222
1,708,678	Cash and Cash Equivalents	1,799,362
<b>2,037,446</b>	<b>Current Assets</b>	<b>1,918,549</b>
-897,896	Short Term Creditors	0
<b>-897,896</b>	<b>Current Liabilities</b>	<b>0</b>
-1,546,000	Net Pension Liability	-1,546,000
<b>-1,546,000</b>	<b>Long Term Liabilities</b>	<b>-1,546,000</b>
<b>1,507,261</b>	<b>Net Assets</b>	<b>2,320,665</b>
	<b>Financed by:</b>	
606,781	Capital Fund	572,375
0	Surplus/(deficit) in year	847,809
548,921	General Reserve	548,921
<b>1,155,702</b>	<b>Usable Reserves</b>	<b>1,969,105</b>
405,729	Revaluation Reserve	405,729
1,507,981	Capital Adjustment Accounts	1,507,982
-1,562,152	Pension Reserve	-1,562,151
<b>£351,558</b>	<b>Unusable Reserves</b>	<b>351,560</b>
<b>1,507,261</b>	<b>Total Reserves</b>	<b>2,320,665</b>

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 31 December 2022 was £207,409 Table 3 below breaks down the value outstanding per period.

**Table 3**

<b>Aged Debtor Summary as at 31 December 2022</b>	
<b>Period Invoice Raised</b>	<b>Amount Outstanding</b>
Pre 31 March 2020	£2,615
2020-21 Financial Year	£2,765
2021-22 Financial Year	£5,809
April 2022	£555
May 2022	£0
June 2022	£2,817
July 2022	£4,713
August 2022	£8,655
September 2022	£11,294
October 2022	£13,621
November 2022	£48,818
December 2022	£105,748
<b>TOTAL</b>	<b>£207,409</b>

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 31 December 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 1.1.7 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 31 December 2022 is £34,406, 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**

<b>Capital Fund Balance Brought Forward 1 April 2022</b>		<b>£606,781</b>
<b>Less current capital expenditure as at 31 December 2022:</b>		
New Water Main expenditure	£1,785	
Fire Doors & Associated Works expenditure	£2,816	
Mezzanine Works expenditure	£17,832	
New Development Crematorium expenditure	£11,973	
	<b>£34,406</b>	
<b>Capital Fund Balance as at 31 December 2022</b>		<b>£572,375</b>
<b>Less forecasted capital expenditure to 31 March 2023:</b>		
New Water Main budget balance	£28,215	
Fire Doors & Associated Works budget balance	£32,184	
Mezzanine Works budget balance	£7,168	
Flue Ways Works budget balance	£40,000	
New Development Crematorium estimate 2022/2023 only	£38,027	
		<b>£145,594</b>
<b>Add:</b>		
<b>Revenue Contribution to Capital Fund 2022/2023</b>		<b>£51,323</b>
<b>Capital Fund Forecasted Balance as at 31 March 2023 (Surplus/-Deficit)</b>		<b>£478,104</b>

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. £198,000 of this balance is earmarked for temporary cremator costs if required. As forecast in 1.1.9 below as at 31 December 2022 it is forecast that the surplus in excess of the budgeted surplus is £25,857, this forecast would increase the general reserve balance to £574,778 as shown in table 5 below. The general reserves may be partly used to finance the new development crematorium project costs

**Table 5**

<b>General Reserves Balance Brought Forward 1 April 2022</b>	<b>£548,921</b>
Forecast excess surplus as at 31 December 2022	£25,857
<b>General Reserves Forecasted Balance as at 31 March 2023 (Surplus/-Deficit)</b>	<b>£574,778</b>
<b>(Please note £198,000 of this balance is earmarked for temporary cremator costs if required)</b>	

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.

#### 1.1.9 Forecast surplus for 2022/2023 as at 31 December 2022.

The position at 31 December 2022 is a surplus of £847,809, see appendix 1.

The year-end forecast position to 31 March 2023 is a surplus of £900,857 compared to the revised budget surplus of £875,000, which is an increase in surplus of £25,857. 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 31 December 2022.

**Table 6**

<b>District</b>	<b>April - December 2022 Number of Cremations</b>	<b>April - December 2022 Usage Percentage</b>	<b>Forecast Budget Surplus £875,000 Split</b>
Ashfield	627	44.56%	£389,925
Mansfield	685	48.69%	£425,995
Newark & Sherwood	95	6.75%	£59,080
<b>TOTAL</b>	<b>1,407</b>	<b>100.00%</b>	<b>£875,000</b>

#### **1 Proposals**

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

#### **2 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 Dec 2022
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Salaries Basic Pay	308,386	326,211	305,558	-20,653	228,198
Salaries Overtime	15,000	15,000	32,223	17,223	25,197
Salaries National Insurance	26,827	29,256	31,827	2,571	23,870
Salaries Superannuation	60,135	63,611	68,502	4,891	51,256
Salaries Vacancy Savings	-5,930	-29,660	0	29,660	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	411
Training Expenses Miles	0	0	90	90	90
Training Expenses Staff	600	600	2,990	2,390	1,103
Apprenticeship Levy	1,757	1,757	1,300	-457	0
<b>Employee Related Expenditure</b>	<b>424,241</b>	<b>424,241</b>	<b>460,366</b>	<b>36,125</b>	<b>314,640</b>
Repair/Maintenance Buildings	30,000	30,000	30,000	0	17,742
Grounds Maintenance General	17,500	17,500	17,500	0	1,472
Grounds Maintenance Special - Childrens Garden	0	0	3,428	3,428	0
EPA Testing	1,500	1,500	1,161	-339	1,161
Repair/Maintenance Fixed Plant Cremators	102,000	102,000	102,000	0	28,209
Electricity	51,000	51,000	72,731	21,731	20,088
Gas	43,700	43,700	63,654	19,954	31,237
Rent of Premises	159	159	159	0	0
Business Rates	93,429	93,429	72,651	-20,778	55,447
Sewage/Water Rates	6,300	6,300	4,500	-1,800	2,705
Insurance	19,007	19,007	19,645	638	19,645
Cleaning Materials	4,200	4,200	4,200	0	1,799
Legionella	510	510	420	-90	-35
<b>Premises Related Expenditure</b>	<b>369,305</b>	<b>369,305</b>	<b>392,049</b>	<b>22,744</b>	<b>179,470</b>
Car Allowances	200	200	0	-200	0
<b>Transport Related Expenditure</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>-200</b>	<b>0</b>
Furniture Acquisitions	4,000	4,000	4,000	0	3,374
Health & Safety - New Defibrillator	0	0	1,135	1,135	0
Light Plant and Tools	4,000	4,000	2,000	-2,000	175
Material Purchases	5,500	5,500	5,500	0	3,667
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	2,177
Printing	2,000	2,000	2,000	0	0
Stationery	3,500	3,500	2,000	-1,500	793
Advertising Other	1,500	1,500	1,500	0	0
Hired & Contracted Services (large coffins)	2,000	2,000	13,000	11,000	680
Waste Collection Skips	1,000	1,000	1,000	0	215
Medical Referee Fees	38,850	38,850	38,850	0	27,843
Payments to Local Authorities	7,007	7,007	7,250	243	5,432
Software Licences	10,078	10,078	10,250	172	2,550
Mobile Phones	320	320	0	-320	0
Postages	2,000	2,000	500	-1,500	500
Systems Software including Lecturn Touch	300	300	5,127	4,827	0
Telephones	8,285	8,285	9,500	1,215	5,278
Webcasting Costs	15,000	15,000	15,000	0	5,640
Conference Expenses	1,000	1,000	1,000	0	265
Subscriptions	1,400	1,400	1,400	0	310
Book of Remembrance Inscriptions	8,000	8,000	8,000	0	4,491
External Legal Expenses - valuation	1,500	1,500	0	-1,500	0
Memorials	22,099	22,099	22,099	0	10,775
Other Expenses General	500	500	1,600	1,100	1,184
Organist Fees	3,000	3,000	2,500	-500	1,376
CAMEO Non Abatement Fees	60,000	60,000	60,000	0	0
<b>Supplies &amp; Services Expenditure</b>	<b>207,589</b>	<b>207,589</b>	<b>219,711</b>	<b>12,122</b>	<b>76,725</b>

					Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2022 to 31 Dec 2022
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Building Repairs	0	0	1,542	1,542	1,542
Design Services	7,500	7,500	7,500	0	5,412
Trade Waste/Recycling	7,496	7,496	7,349	-147	7,349
Electricians Service	0	0	3,835	3,835	3,835
Central Corporate Overhead	50,347	50,347	50,347	0	50,347
<b>Support Services</b>	<b>65,343</b>	<b>65,343</b>	<b>70,573</b>	<b>5,230</b>	<b>68,486</b>
Depreciation	126,271	126,271	129,265	2,994	0
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>126,271</b>	<b>129,265</b>	<b>2,994</b>	<b>0</b>
<b>Revenue Gross Expenditure</b>	<b>1,192,949</b>	<b>1,192,949</b>	<b>1,271,964</b>	<b>79,015</b>	<b>639,321</b>
Grants Current Year - Childrens Funeral Fund	0	0	-3,428	-3,428	-3,428
Book of Remembrance Incriptions	-20,000	-20,000	-18,000	2,000	-14,550
Charities Collection	0	0	0	0	-848
Crematorium Containers	-200	-200	-100	100	-96
Crematorium Memorials	-70,700	-70,700	-70,700	0	-58,848
Crematorium Memorial Tree Income	-4,000	-4,000	-4,000	0	0
Organist	-4,500	-4,500	-3,750	750	-1,937
Cremation Fees	-1,801,800	-1,801,800	-1,887,600	-85,800	-1,351,712
Webcasting Fees	-22,500	-22,500	-22,500	0	-19,361
Medical Fees	-38,850	-38,850	-38,850	0	-29,563
Interest Income	-500	-500	-16,000	-15,500	-8,227
Admin Fee Public Health Funeral Administration	-900	-900	-900	0	1,440
<b>Income</b>	<b>-1,963,950</b>	<b>-1,963,950</b>	<b>-2,065,828</b>	<b>-101,878</b>	<b>-1,487,130</b>
Recharges to Cemeteries	-29,051	-29,051	-29,051	0	0
<b>Income Recharges</b>	<b>-29,051</b>	<b>-29,051</b>	<b>-29,051</b>	<b>0</b>	<b>0</b>
<b>Revenue Gross Income</b>	<b>-1,993,001</b>	<b>-1,993,001</b>	<b>-2,094,879</b>	<b>-101,878</b>	<b>-1,487,130</b>
<b>Net Cost of Service</b>	<b>-800,052</b>	<b>-800,052</b>	<b>-822,915</b>	<b>-22,863</b>	<b>-847,809</b>
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 Excess Surplus	0	0	25,857	25,857	0
<b>Below Net Cost of Service Sub Total</b>	<b>-74,948</b>	<b>-74,948</b>	<b>-52,085</b>	<b>22,863</b>	<b>0</b>
<b>Net Surplus</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-875,000</b>	<b>0</b>	<b>-847,809</b>
CAPITAL CREMATORIUM	Full Year				1 April 2022 to 31 Dec 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	1,785
Fire Doors and Works	35,000	35,000	35,000	0	2,816
New Development Crematorium	0	0	50,000	50,000	11,973
Mezzanine Works	25,000	25,000	25,000	0	17,832
Flue Ways Works	40,000	40,000	40,000	0	0
<b>Grand Total</b>	<b>4,806,286</b>	<b>4,806,286</b>	<b>4,806,286</b>	<b>0</b>	<b>34,406</b>



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

Date: 27 February 2023

Director Lead: Newark & Sherwood District Council, Sue Bearman, Clerk to the Committee  
[sue.bearman@newark-sherwooddc.gov.uk](mailto:sue.bearman@newark-sherwooddc.gov.uk)

Lead Officer: Newark & Sherwood District Council, Karen Langford, Democratic Services  
Officer [karen.langford@newark-sherwooddc.gov.uk](mailto:karen.langford@newark-sherwooddc.gov.uk)

Report Summary	
<b>Type of report</b>	Open Report
<b>Report Title</b>	Dates for Meetings after May 2023 District Council Elections
<b>Purpose of Report</b>	Dates for 2023 – 2024 for consideration and approval having checked against financial reporting deadlines
<b>Recommendations</b>	That the Mansfield & District Crematorium Joint Committee consider the dates for approval.

- 26 June 2023 - Ashfield District Council
- 18 September 2023 - Mansfield District Council
- 11 December 2023 - Newark & Sherwood District Council
- 26 February 2024 - Ashfield District Council
- 20 May 2024 - Mansfield District Council

# Agenda Item 8

## MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

### COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Key Decision Y/N	Lead Officer	Report Author
<del>22 May</del> 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 a Member from Ashfield District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Operations Update Report	An update on current operational issues		Sarah Troman, Head of 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
<b>September 2023</b>				
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
<b>December 2023</b>				
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 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	Proposed Fees		Dawn Edwards,	Emma Frith,

of Fees and Charges	and Charges to be introduced from 1 April 2024 to 31 March 2025		Head of Finance, Mansfield DC	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
February 2024				
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	Dates for September 2024, December 2024, February 2025 and May 2025		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

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