

# MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

## COMMITTEE MEETING

Meeting to be held at Ashfield District Council, Main Committee Room,  
Urban Road, Kirkby-in-Ashfield, NG17 8DA.

**Monday, 17 July 2023 at 10.00 am**

### *Members:-*

Ashfield District Council	Councillor T Hollis (Committee Member) Councillor Huskinson (Committee Member) Councillor H Smith (Committee Member)
Mansfield District Council	Councillor A Burgin (Committee Member) Councillor Richardson (Committee Member) Councillor Whitby (Committee Member)
Newark & Sherwood District Council	Councillor L Brazier (Committee Member) Councillor P Peacock (Committee Member)

### AGENDA

Item		Page No.
1.	Apologies for Absence	
2.	Appointment of Chairman	
	In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities. The Chairman for 2023/24 will be a Member from Mansfield District Council.	
3.	Appointment of Vice Chairman	
	The Vice Chairman for 2023/24 will be a Member from Ashfield District Council.	
4.	Declarations of interest by Members and Officers	
5.	Declarations of intent to record the meeting	
6.	Minutes of the meeting held on 27 February 2023	3 - 7
7.	Operations Report	8 - 19

8.	Pond Development Report	20 - 21
9.	Annual Statement of Accounts 2022/2023	22 - 97
10.	Committee Work Programme	98 - 100
11.	Date of Next Meeting - Monday, 18 September 2023 at Mansfield District Council Offices	
12.	Exclusion of the Press and Public	
	To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.	
13.	New Crematorium Update Report	101 - 145

## NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Civic Suite, Castle House, Great North Road, Newark, Notts, NG24 1BY on Monday, 27 February 2023 at 10.00 am.

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

Councillor T Hollis, Councillor D Martin, Councillor A Burgin, Councillor Whitby and Councillor R Jackson

APOLOGIES FOR ABSENCE: Councillor H Smith and Councillor P Peacock

### 35 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

### 36 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

### 37 MINUTES OF THE MEETING HELD ON 21 DECEMBER 2022

The Minutes of the Meeting held on 21 December 2022 were approved as a correct record and signed by the Chairman.

### 38 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 staffing, cremator and ancillary equipment, grounds projects, first aid update, project update, funeral poverty initiative and cremation data.

Councillor Whitby referred to 2.3.2 of the report, referring to the development of the pond, raising concerns for the ashes scattered next to the pond. Councillor Jackson enquired as to how many persons ashes would have been scattered next to the pond. The Crematorium and Cemeteries Manager and Registrar is aware of an amount but not held electronically, also advising that no decision or consultation had taken place, Councillor Whitby suggested that the decision be deferred. Councillor Whitby proposed and Councillor Richardson seconded an amendment to the recommendations, the Chairman therefore requested that a further report be brought to the next Committee with regard to the pond and its future development.

AGREED that:

- i) Members noted the report.

- ii) Members agreed to the purchase of 'Lecturn Touch' at a cost of £4,827.00 which had been reflected in the Q3 monitoring report.
- iii) a further report be brought to the next Committee meeting with regard to the development of the pond.

39 FINANCIAL MANAGEMENT REVIEW APRIL-DECEMBER 2022

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

40 DATES FOR MEETINGS AFTER MAY 2023 DISTRICT COUNCIL ELECTIONS

The report provided the proposed dates for 2023 – 2024 for consideration and approval having checked against financial reporting deadlines.

AGREED (unanimously) that:

- i) the following dates be approved -

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

41 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

42 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.

43 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 10.54 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: Monday 17<sup>th</sup> July 2023 (10.00 am)

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 the committee note the report</li><li>2. That the committee approve the upgrade of the BACAS system at a cost of £26,820 over 5 years, with the additional cost being financed from existing budgets.</li><li>3. That the committee approve the use of funds claimed back from the Child Funeral Fund, to be utilised to improve the child bereavement service provision.</li></ol>

## **1.0 Background**

Previous decisions taken at the last committee meeting:  
Approval of purchase of Lecturn Touch

## **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 In times of challenges with staffing, there is a need to maintain staffing levels within the crematory, which results in team members having to come in from their daily duties within the grounds often resulting in the gardens not being maintained sufficiently, leading to an increase in complaints from members of the public. Bearing this in mind responsibility for the grounds maintenance is being absorbed within the exiting parks and open spaces team within MDC in order to provide more resilience and have a wider

pool of staff to work with, in the event of challenges with staffing. Staff numbers have been reduced by 1FTE due to one member of staff resigning and the remainder of the team will be transferred in September. Providing a cost saving of £33,0808.18 on the staffing budget. Due to the team members being cremation technician trained, we are able to utilise them for support at the crematorium should this been needed in exceptional circumstances.

## **2.2 Cremator and Ancillary Equipment**

- 2.2.1** Flue works have now been completed and there is improvement in the overall performance of the cremators.
- 2.2.2** Despite engaging with another contractor, for the purposes of proving a quotation for system upgrades and ongoing maintenance, this has been put on hold by the company as they currently do not have the capacity or resource to be able to work with us. Discussions are still ongoing. Meetings are also planned with Matthews in order to understand the upgrade needs and ongoing works for the next three years.
- 2.2.3** £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.
- 2.2.4** A crack in the chimney stack is still being investigated and costs for repair will be presented to the committee as soon as they are available

## **2.3 BACAS Upgrade**

- 2.4.1** This proposal is to procure a replacement crematorium and cemeteries software. As the software serves both the crematorium and cemeteries, the cost for the upgrade will be split 50/50 between the Crematorium and Mansfield District Council Cemeteries. The crematorium element can be financed through existing budgets.

The existing crematorium software was implemented over 20 years ago and while the system was never fully utilised to its potential, it currently does not fair with more intelligent alternative options. The existing system does not integrate well with finance systems and does not meet the requirements of the crematoriums digitalised service, without the need for significant investment to the existing software. Current levels of support with the existing provider also require improvement and therefore moving to an alternative provider would be preferable.

The current system is not cloud based and therefore updates and 'fixes' to errors within the system become complex and issues cannot be resolved quickly.

An upgrade to the existing system is to provide further manpower efficiency savings and streamline existing processes, including service bookings, memorial ordering, financial management. Key system requirements include:

- Effective communication with the existing internal finance system in order to provide accurate accounting for the bereavement services provision; reducing the need for staff to work between two systems and minimize inaccuracies in the data
- Provide the ability for funeral directors to be able to book their own services on line, reducing the time needed for administrative staff to man the crematorium phones; calls from funeral directors placing bookings, currently accounts for 75% of all incoming calls.

Manpower time is currently administration heavy reducing the time spent with families, The vision for the crematorium is to enhance the service user experience through the



delivery of bereavement support services. Reducing administrative time will enable the team to spend more, much needed time supporting families on the bereavement journey with access to support services and identifying appropriate memorialisation for their loved ones.

While the service has made huge steps in digitalizing, further improvements can be made with the implementation of a more intelligent system.

This proposal would require implementation costs and ongoing annual support costs, and this would incorporate, the fundamental software, mapping software and memorial testing along with the option to integrate to our existing finance system Integra. The system would also allow for funeral directors to be able to book their own services through an online portal, meaning a manpower efficiency saving along with an ability to reduce office working hours and weekend man power.

#### **Current BACAS System:**

The existing crematorium software is no longer fit for purpose for the following reasons:

- An online funeral director booking system was planned to be installed however, installation challenges were faced due to security concerns and the software not being cloud based. To convert the system to be cloud based would cost in the region of £9000. Phone calls from funeral directors making service bookings accounts for 75% of all incoming calls to the crematorium therefore having the online booking system would free the administration team to be able to support families more. Funeral directors also like the flexibility that online booking allows them; they can meet with a family and book a time slot immediately without the need to call the crematorium and provide the family with a number of options in real time, rather than have to make multiple calls to the crematorium for one booking. This also supports the funeral directors with bookings over the weekend, when the office is not manned. Mansfield Crematorium is currently the only crematorium in Nottinghamshire that does not have this facility for funeral directors.
- The system does not communicate with our existing finance software system and this means that the administrative team had to download information out of one system to then input into another. This leaves the process open to errors and is not time efficient.
- The system does not allow for preset letters to be edited, this has to be completed through the support system and then re loaded. This does not allow for timely editing as support is often delayed. Changes can take on average 10 days to be completed
- non cloud based resulting in an inability to update the system regularly which can result in 'bugs' that often result in data glitches or data not being recorded accurately which is a risk with cremation, burial and finance data.
- Inadequate service levels
- Documents cannot be stored centrally on the system meaning that documents relating to individual deceased of service applicants have to be stored away from the BACAS system and on the Crematorium drive, rather than with the client record in BACAS
- Not user friendly and 'clunky' system requiring high amounts of key strokes to carry out simple actions

- Duplicate records for different activities for the same family; cremation, memorial, burial, requiring you to come in and out of different sections within the system

In addition to the reasons listed above, commercially the crematorium will make changes to improve our service offer and consider alternative income streams, in order to remain competitive within an ever-changing industry. This could include providing a direct cremation offer or considering pet cremation. This would require the software to be adaptable in terms of processes and data capture. The requirement is therefore for a software provider that can adapt and change in line with our requirements, which BACAS currently does not do.

**Costs to replace the existing system:**

BACAS System		Cost to Crematorium
Upgrade to cloud hosted system	£9,000.00	£4,500.00
Annual support charge	£5,940.00	£2,970
Cost Year 1	£14,940.00	£7,470.00
Cost year 2	£5,940.00	£2,970.00
Cost year 3	£5,940.00	£2,970.00
Cost year 4	£5,940.00	£2,970.00
Cost year 5	£5,940.00	£2,970.00
<b>Total project cost</b>	<b>£38,700.00</b>	<b>£19,350.00</b>

**Proposed new system:**

- Real time updates allowing for us to have the most up to date version
- Funeral director ability to book services online reducing incoming calls by 75% - analysis carried out on calls received over a four week period in 2021
- Integration with internal finance system allowing for reduction in invoicing time
- Reduction in admin heavy tasks allowing team members to provide more one to one family support, enhancing delivery of bereavement services
- Improved stakeholder experience specifically for funeral directors having the ability to book services online in real time, but also member of the public being able to access burial and cremation records online
- The ability to share funeral service time on the crematorium and cemeteries website in order to further reduce staff time on the phone
- Ability to move one step closer to becoming a paperless service. Only remaining paperwork required to be physical being the medical forms produced by either the hospital or doctors surgery.

### Proposed new system costs:

Edge – Epitaph		Cost to Crematorium
Initial Set up	£4,498.00	<b>£2,249.00</b>
Training	£738.00	<b>£369.00</b>
Data Conversion	£5,964.00	<b>£2,751.00</b>
Hardware	£374.00	<b>£187.00</b>
Hosted Services Annually	£8,982.00	<b>£4491.00</b>
<b>Total year 1</b>	<b>£20,556.00</b>	<b>£10,278.00</b>
Total year 2	£8,982.00	<b>£4491.00</b>
Total year 3	£8,982.00	<b>£4491.00</b>
Total year 5	£8,982.00	<b>£4491.00</b>
Total year 6	£8,982.00	<b>£4491.00</b>
<b>Total Project Cost</b>	<b>£56,484.00</b>	<b>£28,242.00</b>

### 2.5 Project Update

- 2.5.1 Previously agreed contract work:
  - 2.5.1.1 Contract 1 – Investigations ongoing to establish capacity need for the crematorium new build in order to identify possible solutions with 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. Work anticipated to commence in July. The hold us is due to the contractor awaiting accreditation with TRADA prior to commencing fire door works.
  - 2.5.1.3 Contract 3 – Mezzanine Flooring – Work now completed
  - 2.5.1.4 Contract 4 – Flue works – Work has now been completed on the flues which has seen an improvement in the overall performance of the cremators

### 2.6 Internal Audit

- 2.6.1 An internal Audit has been carried out, in order to review the systems in operation in respect of the Council’s Crematorium and Cemeteries in accordance with Mansfield District Council’s approved Internal Audit Plan. A huge piece of work was carried out over last year in order to update and improve processes and procedures and digitalising the service. This piece of work also included the updating of the internal Operating Procedures Handbook. The improvement to processes has resulted in clearer more efficient ways of working. This piece of work has resulted in the crematorium gaining an assurance Level of “Excellent”. (Appendix 1)

### 2.7 Children’s Funeral Fund

Funeral services for children under the age of 18 are free at the point of sale, for bereaved parents. Crematorium and burial authority operators are able to claim back any costs associated with a child funeral service from the Government Child Funeral Fund. Reclaimed funds are in line with current fees and charges.

In order to improve bereavement service provision for the parents of deceased children. It is proposed that funds claimed back from infant and child services be repurposed to improve the children’s section with in the crematorium, on an ongoing basis, rather than these funds be utilised as income. Claimed back money could be used to improve the experience and memorial areas of bereaved families of children, which could include but is not limited to the following:

- Signage for the children’s section of the crematorium
- Shrubs for planting the children’s area
- Groundworks including the installation of a pathway to the children’s memorials
- Additional Memorials for families to lease
- Christmas memorial service costs
- Hosting support groups bereaved parents

Funds claimed pack to date

Financial Year	No of Cremations	Amount Claimed Back
2022/23	15	£3427.00
2023/24	12	£2742.00
	<b>Total</b>	<b>£6,169.00</b>

## **2.8 Cremation Data**

2.8.1 Cremation numbers increased during the last quarter. This is attributed to the utilisation of the holdover policy, allowing for increased capacity. This is also attributed to the flue works that have been carried out, resulting in no breakdowns and restricted capacity.

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	691
Total	2309	2734	2299	2374

## **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.

### **Appendix 1 – Internal Audit Report**



## Crematorium Review

### INTERNAL AUDIT REPORT NUMBER 1-23

**Corporate Assurance Manager**

**Internal Audit & Assurance Service**

**June 2023**

## 1. INTRODUCTION

1.1 In accordance with the approved Internal Audit Plan, a review of the systems in operation in respect of the Crematorium and Cemeteries was undertaken to validate the effectiveness of the key controls to ensure adequate mitigation of relevant risks.

## 2. EXECUTIVE SUMMARY

**Current Assurance level** EXCELLENT

**Direction of travel** 

**Previous Reviews Assurance levels**

**2019/2020** EXCELLENT

**2018/2019** EXCELLENT

The assurance level awarded is in line with the following agreed definitions:

Assurance Level	Definition
Excellent	➤ No High / Medium risk issues have been identified during the review
Good	➤ No High risk issues have been identified during the review ➤ A maximum of 1 Medium risk issue has been identified during the review
Satisfactory	➤ A maximum of 1 High risk issue has been identified during the review ➤ A maximum of 3 Medium risk issues have been identified during the review
Unsatisfactory	➤ More than 1 High risk issue has been identified ➤ More than 3 Medium risk issues have been identified

## Summary of Recommendations

To help management schedule their efforts to address the control weaknesses identified, Internal Audit risk assesses each recommendation and makes a judgement on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment, each control weakness has been given a priority rating of High, Medium or Low (Advisory).

These ratings provide managers with an indication of the importance of recommendations as perceived by Internal Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine

## Comparison of Recommendations Made with Previous Reviews

	Current Review	2019/2020 Review	Implemented	2018/2019 Review	Implemented
High	0	0	N/A	0	N/A
Medium	0	0	N/A	0	N/A
Low (Advisory)	1	0	N/A	0	N/A
Total	1	0	N/A	0	N/A

## 3. SCOPE OF REVIEW

3.1 Cremations and interments are not supported by appropriate authorized documentation.

3.2 Bills raised are either incorrect or not raised promptly.

3.3 Income received is not correctly accounted for.

3.4 Fees charged are not in accordance with the approved list.

3.5 There is inadequate inventory control.

3.6 Action take in respect of S46 funerals is not prompt or fully recorded.

## 4. CONCLUSIONS

4.1 No issues of concern were encountered during the course of the audit and thus the resultant assurance level is excellent

## 5. DETAILED FINDINGS

5.1 Internal audit tested a sample of 10 cremations to ensure the requisite documentation had been completed

No issues were noted with the sample selected

5.2 A sample of five bills were checked to ensure the correct fees had been charged and receipted

No issues were noted with the sample selected

5.3 A sample of five entries in the Columbarium register were checked to ensure the documentation and charges were correct

On four of the records tested there were minor issues of missing information. Cremation numbers and/or receipt numbers were missing.

**Recommendation:** Ensure all information is recorded correctly on all forms of paperwork  
(LOW)

5.4 A sample of five funeral director debtor accounts were checked for accuracy and completeness

No issues were noted with the sample selected

5.5 The aged debt profile for the Crematorium was checked, as a new debtor system has been introduced comparison with previous years in difficult, however overall debt has reduced with nearly two thirds of the debt outstanding for 30 days or less

No issues were noted

5.6 A sample of 10 inventory items were checked to ensure they had been properly recorded

No issues were noted with the sample selected



5.7 Two S46 funerals were checked to ensure a proper process was being followed and documented

No issues were noted with the sample selected

5.8 The operating surplus calculation was checked to ensure it had been presented to the member authorities and apportioned correctly.

No issues were noted

5.9 Three local burials were checked to ensure they had been correctly recorded in the respective Burial Registers and the requisite documentation had been complete

No issues were noted with the sample selected

5.10 Debtors Bills for the three burials and three memorial application were checked to ensure they had been raised promptly and accurately and had been correctly processed

No issues were noted with the sample selected

## 6.

This report is prepared solely for the use and benefit of Mansfield District Council and its contents must not be disclosed to any third party or reproduced in whole or in part without the consent of the Corporate Assurance Manager. To the fullest extent permitted by law Mansfield District Council accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.



# Mansfield District Council

## IMPLEMENTATION PLAN – CREMATORIUM & CEMETERIES

REF	ISSUE IDENTIFIED / RECOMMENDED ACTION	PRIORITY	AGREED ACTION	OFFICER RESPONSIBLE / TARGET DATE
5.3	Ensure all information is recorded correctly on all forms of paperwork. This includes cremation numbers, columbarium number, names, month purchased, amount and receipt number.	Low	Agreed	Crematorium & Cemeteries Manager & Registrar  With immediate effect

**AGREED BY:** Sarah Troman

**DESIGNATION:** Head of Neighbourhood Services

**DATE:** 19 May 2023



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

Date: 17<sup>th</sup> July 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	
Type of report	Open Report
Report Title	Pond Development Report
Purpose of Report	This report seeks to provide an update on the pond within the memorial gardens
Recommendations	1. That the committee note the report

## 1.0 **Background**

The committee, during the meeting on 27<sup>th</sup> February, objected to the removal of the pond feature within the memorial gardens.

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

### 2.1 **Pond History**

2.1.1 The pond was installed when the crematorium first opened and in that time families have been able to scatter cremated remains in the close vicinity of the pond. Unfortunately over has period of time the pond has deteriorated and required work on a number of elements:

- The concrete lining became cracked
- The pump and filtration system required replacement
- The electric and water supply required upgrading

2.1.2 During 2021/22 quotes were sought to upgrade the pond area including additional water features and a complete upgrade of the electoral and pipework infrastructure. With the cheapest quote obtained being in the region of £30k, exclusive of electrical and ground works this was put on hold.

- 2.1.3 It was felt that the pond should be removed, filled in and grassed due to the extensive costs involved in redevelopment and this was presented to the committee in February 2023. There was an objection to this proposal on the basis on the impact that this would have on families.

## **2.2 Cremated Remains Scattering**

- 2.2.1 In light of the objection received from the committee, research was carried out in order to determine the impact that the removal of the pond may have on families who had chosen to scatter the ashes of their loved ones.  
Unfortunately, due to the information relating to the location of scattered ashes being predominantly paper based and relating to scatterings that have taken place over a 60 year period, it was not possible to identify the total number of families affected.
- 2.2.2 When the crematorium was first opened the pond area was one of the main scattering areas for families and due to the popularity of the areas additional areas where needed and this saw the extension of the existing scattering areas.
- 2.2.3 Due to the popularity families were halted from scattering in the area unless they already had a family member scattered within the area. This has now been the case for many years.
- 2.2.4 We can only determine that 1000s of ashes are scattered within the area with many families having a number of family member scattered within the area. With this in mind, it is felt that the number of families affected is too great and there for the removal of the pond would not be appropriate.

## **2.3 Pond Development**

- 2.3.1 While the pond was originally filled in, in order to secure the site from a health and safety point of view, the failing concrete has now been removed and has been replaced with a new pond liner.
- 2.3.2 While the reinstated pond is small, additional planting and the installation of a water feature will be carried out.
- 2.3.3 Benches will be installed around the pond area, for families to lease in memory of a loved one.
- 2.3.4 All work is being carried out by the existing grounds team, minimising the cost of contractors
- 2.3.5 Works carried out are from the existing maintenance budget, eliminating the need to budget alignment to accommodate the additional works.

## **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.



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

Date: Monday 17<sup>th</sup> July 2023

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

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

Lead Officer: Mansfield District Council, Rachel Bownes, Senior Finance Advisor

[rbownes@mansfield.gov.uk](mailto:rbownes@mansfield.gov.uk) or tel. 01623 463498

Report Summary	
Type of report	Open Report
Report Title	Annual Statement of Accounts 2022/2023
Purpose of Report	This report presents the annual report and statement of accounts for 2022/2023 showing the committee's financial position as at the 31 March 2023 & the revenue and capital activity during the financial year.
Recommendations	<ul style="list-style-type: none"> <li>(i) The statement of accounts as presented in Appendix A for the financial year 2022/2023 is approved.</li> <li>(ii) The 2022/2023 budgeted surplus distribution as detailed in Appendix A, 3.7, pages 7 &amp; 8, is approved.</li> <li>(iii) That up to £82,747 of unused capital budget in 2022/2023, as detailed in 3.8.1 of this report, to be carried forward into 2023/2024 is approved</li> <li>(iv) The detailed revenue and capital information provided in Appendix C, is for noting only.</li> </ul>

## 1 **Background**

1.1 The annual statement of accounts is a statutory document which must be produced and approved by the committee, Appendix A. The statement informs interested parties of the financial position of the Mansfield and District Joint Crematorium as at the end of the financial year i.e. 31 March 2023 and shows the financial activity during that period (1 April 2022 to 31 March 2023) together with any significant factors affecting the committee and its finances.

Assurance Lincolnshire has reviewed the accounts and has issued a certificate which states that the statement of accounts presents fairly the Crematorium's comprehensive income and expenditure

account and balance sheet and that the statements are fully supported with the underlying financial records; this is included within Appendix A page 54.

- 1.2 The Joint Crematorium Committee is required to produce an annual governance statement, which includes the future actions required on internal control issues; this is included within Appendix A pages 47-54.
- 1.3 The actuary report produced by Barnett Waddingham is included within Appendix B. The actuary is instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund, to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme to employees of Mansfield and District Joint Crematorium as at 31 March 2023.
- 1.4 The statement of accounts for the year ending 31 March 2023 have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2022/2023 and the Service Accounting Code of Practice published by Chartered Institute of Public Finance and Accounting (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
- 1.5 The capital budgets for 2022/2023 were £82,747 under spent as detailed in Appendix A, 3.8.1, table 4 page 10. It is recommended that this amount of the unused capital budget in 2022/2023 is carried forward into 2023/2024 to finance these works.
- 1.6 A detailed revenue and capital financial information table 2022/2023 is included within Appendix C.

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

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

Members of the Committee could choose not to approve the Statement of Accounts or request amendments to the contents therein. The three constituent Councils are aiming to have their audited accounts completed as close as possible to the original 30<sup>th</sup> September deadline, and approved Crematorium accounts are required for all three authorities to achieve this deadline.

**RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

Risk	Risk Assessment	Risk Level	Risk Management
The statement is not approved by 30 <sup>th</sup> September 2023.	Member authorities will be unable to complete their audited accounts by 30 <sup>th</sup> September 2023 without crematorium figures, resulting in potential audit delays and additional costs.	Low	Ensure that the date set for Members of the Committee to consider this report is met

The preparation of the Statement of Accounts is a statutory requirement.

### **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.

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

The audit is carried out in accordance with the Accounts and Audit Regulations 2015.

- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: The statement of accounts includes the budgeted surplus allocation for each member authority

#### **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.

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# **MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**

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## **ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2022/2023**





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## 1. INTRODUCTION

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

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

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

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

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

The Statement of Accounts for the year ended 31 March 2023 have been prepared in accordance with latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2022/2023 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

These accounts will present:

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

### Further Information

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

Telephone 01623 463495 or by email: [ASaccountancy@mansfield.gov.uk](mailto:ASaccountancy@mansfield.gov.uk)

## **2. EXPLANATION OF THE ACCOUNTING STATEMENTS**

The Statement of Accounts sets out the Joint Committee's income and expenditure for the 2022/2023 financial year and its financial position at 31 March 2023. It comprises core and supplementary statements, together with disclosure notes.

### **The Core Financials Statements are:**

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

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

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

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

### **The Supplementary Financial Statements are:**

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

### **Other Key Sections:**

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

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

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

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

### 3. ANNUAL REPORT AND SUMMARY OF FINANCIAL PERFORMANCE

#### 3.1 Summary of Financial Performance

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

**Table 1 – Financial Performance 2022/2023**

2021/2022		2022/2023			
Actual Outturn £	Income and Expenditure Summary	Original Budget £	Revised Budget £	Actual Outturn £	Variance to Revised Budget £
	<b>Income</b>				
-1,974,296	Cremation Fees	-1,962,350	-1,962,350	<b>-2,083,865</b>	-121,515
-26,213	Other Income	-30,151	-30,151	<b>-26,424</b>	3,727
<b>-2,000,509</b>	<b>Gross Income</b>	<b>-1,992,501</b>	<b>-1,992,501</b>	<b>-2,110,289</b>	<b>-117,788</b>
	<b>Expenditure</b>				
505,162	Employee Costs	424,441	424,441	<b>540,100</b>	115,659
313,032	Premises Costs	369,305	369,305	<b>343,702</b>	-25,603
273,579	Supplies and Services	207,589	207,589	<b>229,317</b>	21,728
65,253	Support Services	65,343	65,343	<b>72,705</b>	7,362
36,441	Provisions	0	0	<b>-62,597</b>	-62,597
277,842	Depreciation and Impairment	126,271	126,271	<b>150,449</b>	24,178
<b>1,471,309</b>	<b>Gross Expenditure</b>	<b>1,192,949</b>	<b>1,192,949</b>	<b>1,273,676</b>	<b>80,727</b>
<b>-529,200</b>	<b>Net Cost of Service</b>	<b>-799,552</b>	<b>-799,552</b>	<b>-836,613</b>	<b>-37,061</b>
-1,927	Interest Received	-500	-500	<b>-38,276</b>	-37,776
-277,842	Reverse Depreciation and Impairment	-126,271	-126,271	<b>-150,449</b>	-24,178
-30,131	Transfer from Usable Reserve	0	0	<b>0</b>	0
-71,849	Net Pension Interest and Liability	0	0	<b>-81,849</b>	-81,849
45,672	Transfer to Usable Reserve	51,323	51,323	<b>0</b>	-51,323
<b>-865,277</b>	<b>Surplus</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-1,107,187</b>	<b>-232,187</b>
52,495	Transfer Surplus in Excess of Budget to Usable Reserves	0	0	<b>232,187</b>	232,187
<b>-812,782</b>	<b>Net Surplus for Distribution</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-875,000</b>	<b>0</b>

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

### 3.2 Income

The gross income received during 2022/2023 was £2,110,289 compared to a revised budget of £1,992,501, an increase of £117,788 (5.91%). This variance was due to:

- The estimated number of cremations for 2022/2023 was 2,300; the actual number of cremations undertaken was 2,374 which is an increase of 74 (3.2%). There was an overall increase in cremation fee income of (£112,195) compared to budget.
- The demand for the webcasting service has been high again this year. This service shows an overall increase in income of (£5,030) compared to budget.
- The memorial service has continued to be operational resulting in increased income to budget (£7,791).
- The demand for the organist was lower than expected giving us £2,231 lower than budget.

### 3.3 Expenditure

The gross expenditure incurred during 2022/2023 was £1,273,676 compared to the revised budget of £1,127,676 resulting in overspends totalling £80,927 (6.78%). The main reason for the differences are summarised below:

#### **Employee costs - £115,859 higher than budgeted:**

- Staff expenses including basic pay, vacancy savings, overtime, national insurance and agency staff show a total over-spent compared to budget of £31,853, this is mainly due to additional overtime requirements.
- Pension adjustment costs were £81,849, this is the variance between the employers' pension contributions and the pension scheme actuary report as at 31 March 2022. The costs are adjusted as below net cost of service cost for pension interest and liability and accounted for by a movement in the pension liability and pension reserve in the balance sheet.
- Staff training costs were £2,430 higher than budget, this was for first aid & various seminar/training courses.
- The crematorium's proportion of the apprenticeship levy was underspent by (£269).

#### **Premises costs - £25,603 lower than budgeted:**

- Main reason being the NNDR costs include a credit as we received £29,750 reduction to bill.
- Utility costs for electricity, gas and water combined had an overspent of £10,973, this is due to inflation hitting during the period.
- EPA & Legionella testing were (£339) underspent.
- Repairs and maintenance buildings, grounds maintenance were underspent by 13,557.

#### **Supplies and Services £21,728 higher than budgeted:**

- Light plant & tools were underspent by £3,825

- Materials purchased were £2,804 above budget, this is due to higher total of purchases made mainly for bio boxes.
- Cremations carried out at other local crematoria were lower than expected, giving a saving of £1,655.
- Printing, Stationery & advertising combined made a saving of £4,359. Postage also had a saving of £1,500 compared to budget.
- Due to the increase in the number of cremations the medical referee fees costs budget is overspent by £4,181.
- Hired contracted services including £16,170 feasibility costs.
- Software licenses show an increase of £5,091 compared to budget due to higher costs received from Bacas & Orbitus.
- Telephone costs were higher by £2,309 than budget due to increased total of charges received from Daisy & BT.

**Support Services £7,362 lower than budgeted:**

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

**Provisions £62,597 lower than budgeted:**

- This is the decrease in the bad debt provision required from 31 March 2022 to 31 March 2023 and is based on the value and age of the outstanding debtors invoices. This money is held in a provision and would only be used should any of the outstanding debtor accounts need to be written off. The outstanding debtors balance for 85+ days has reduced significantly.

**Depreciation and Impairment £24,178 higher than budgeted:**

- The original budgets for depreciation and impairment comprised of £126,271 for depreciation and £0 for impairment. The last revaluation of the crematorium assets was undertaken as at 1 April 2018 which resulted in a depreciation charge per annum of £126,271. A revaluation was not required for 2020/2021, however the tractor purchased in 2020/2021 has been added to the depreciation charge increasing it by £2,994. The impairment relates to the capital expenditure incurred in the year totalling £21,184. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value, these charges do not impact on the net surplus for the crematorium.

**Interest Received £37,776 higher than budgeted:**

- This is due to a higher rate of interest received throughout the financial year compared to budget.

**3.4 Below Net Cost of Service**

**Reverse Depreciation and Impairment £24,178 lower than budgeted:**

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

### Pension Interest and Liability £81,849 higher than budgeted:

- This is the variance between the employer's pension contributions and the pension scheme actuary report as at 31 March 2023 and the interest on the pension liability. This is accounted for by a movement in the pension liability and pension reserve in the balance sheet.

### 3.5 Annual Surplus

The Joint Committee approved in December 2017 to only allocate up to the budgeted surplus to the three constituent authorities on an annual throughput basis. The revised budgeted surplus for 2022/2023 is £875,000. The overall surplus for 2022/2023 was £1,107,187, after the revised budgeted surplus has been allocated to the three constituent authorities, £232,187 has been transferred to general reserve within usable reserves.

### 3.6 Number of Cremations

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

**Table 2**

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2022/2023	887	961	137	389	<b>2,374</b>	3.2%
2021/2022	808	949	120	423	<b>2,300</b>	-15.9%
2020/2021	1,037	1,145	132	420	<b>2,734</b>	20.0%
2019/2020	835	935	139	369	<b>2,278</b>	1.9%
2018/2019	826	859	130	420	<b>2,235</b>	-11.1%

Table 2 above shows that in 2022/2023 there have been;

- An increase in Ashfield's area of 79 (9.78%)
- An increase in Mansfield's area of 12 (1.26%)
- An increase in Newark & Sherwood's area of 17 (14.17%) and
- An decrease in other areas of 34 (8.04%)

Overall the total number of cremations were up by 74, an increase of 3.2% for 22/23.

### 3.7 Surplus Distribution

The annual surplus to be distributed to the three constituent authorities is calculated based on the budgeted surplus and the number of cremations conducted within each area during the year (2022/2023), as shown in the table below:

**Table 3**

<b>District</b>	<b>Number of Cremations</b>	<b>%</b>	<b>2022/2023 Budgeted Surplus</b>
Mansfield	949	48.41%	£423,615
Ashfield	808	44.69%	£390,995
Newark & Sherwood	120	6.90%	£60,390
<b>TOTAL</b>	<b>1,877</b>	<b>100%</b>	<b>£875,000</b>

### **3.8 Balance Sheet Review**

The Balance Sheet shows the value of assets and liabilities recognised by the Joint Committee as at the Balance Sheet date (see page 22). It indicates how much is owed to the Joint Committee and how much the Joint Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held.

#### **3.8.1 Long Term Assets - Property, Plant and Equipment**

##### **Revaluation**

Valuations are required every 5 years or in the year of any major capital works. There have been no major capital works undertaken during the 2022/2023 financial year. The crematorium land, buildings and equipment were re-valued during the course of 2018/2019 (1 April 2018) by the District Valuation Office at £2,403,319, plus during 2020/2021 a new tractor was purchased costing £18,469.

##### **Depreciation**

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

##### **Capital Expenditure**

Mezzanine works - £17,171 of the £25,000 budget has been spent in 2022/23. Flue system budget of £40,000 remains unspent. Fire doors had a smaller £82 spend against the £35,000, there is a remaining £34,918 for future spends.



**Table 4**

Actual Outturn £	Capital Budget Summary	2022/2023		
		Revised Budget £	Actual Outturn £	Variance to Budget £
95,855	Mercury Abatement Contracted Services	0	0	0
0	New Tractor	0	0	0
0	Car Park Lighting	0	0	0
1,148	Roof Repairs Retention only 21/22	0	0	0
20,995	New Music System	0	0	0
217	Water Mains	0	0	0
15,541	New CCTV System	0	0	0
593	Fire Doors	35,000	82	-34,918
12,160	Refurbished Cremulator	0	0	0
2,068	New Crematorium Development	0	0	0
0	Unallocated PPW Crematorium	0	0	0
0	Mezzanine	25,000	17,171	-7,829
0	Flue System	40,000	0	-40,000
<b>148,577</b>		<b>100,000</b>	<b>17,253</b>	<b>-82,747</b>

### 3.8.2 Current Assets

**Cash and Investments** - The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown on the balance sheet. Interest is earned on the cash balance and is credited to the comprehensive income and expenditure statement. The cash balance increased by £370,443 during the year to £2,079,121.

**Short Term Debtors** have decreased by £48,966, mainly due to all invoices being raised in the relevant period & reduced bad debt provision.

### 3.8.3 Current Liabilities

**Short term creditors** – The amount owing to creditors at 31 March 2023 has increased by £94,323 to £992,219. Mainly due to the increase in budgeted surplus.

### 3.8.4 Long Term Liabilities

**Pension Liability** -The Joint Crematorium Committee is a member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Joint Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Joint Committee's overall position during 2022/2023 is valued at £268,000.

### 3.8.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. The general reserve has increased by £232,187 to £781,108, this increase relates to the transfer of the excess surplus for 2022/2023. The capital fund has decreased by £21,184 to £585,598, this decrease relates to £21,184 used to finance the capital expenditure for 2022/2023. Further details of the movement and balances held in reserves are provided in the core statements.

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## THE STATEMENT OF RESPONSIBILITY FOR THE STATEMENT OF ACCOUNTS

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### 1. TREASURERS RESPONSIBILITIES

The Treasurer of the Joint Committee is responsible for the preparation of the Joint Committee's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023 (the CODE).

**In preparing this Statement of Accounts, the Treasurer has:**

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

**The Treasurer has also throughout the year:**

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

### **CERTIFICATE**

*I certify that the Statement of Accounts 2022/2023 presents a true and fair view of the financial position of Mansfield and District Joint Crematorium Committee and its income and expenditure for the year ended 31 March 2023.*

Signed.....

Date: .....

D Edwards CPFA

**Treasurer of the Mansfield and District Joint Crematorium Committee**

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### 2. JOINT COMMITTEE'S RESPONSIBILITIES

**The Joint Committee is required to:**

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

- Approve the Statement of Accounts.

### **CERTIFICATE**

*The Statement of Accounts for the year 1 April 2022 to 31 March 2023 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee by the delegated decision taken by Members from all constituent authorities on 26<sup>th</sup> June 2023.*

Signed.....

Date: .....

**Chair of Mansfield and District Joint Crematorium Committee**

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## **STATEMENT OF ACCOUNTING POLICIES**

### **1. General Principles**

The Statement of Accounts summarises the Joint Committees transactions for the 2022/2023 financial year and its position at the year end of 31 March 2023.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2022/2023.

### **2. Accrual of Income and Expenditure**

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

**Creditors** - Payments to creditors are included in the accounts where the payments relate to goods or services received prior to 1 April 2023. Any payments in advance (before 1 April 2023), which relate to the 2023/2024 financial year are shown as prepayments.

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

**Debtors** - Income from debtors is included for amounts where the income relates to goods and services provided by the Crematorium prior to 31 March 2023. Any income received before 1 April 2023, which relates to the 2023/2024 financial year is shown as receipts in advance. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

### **3. Cash and Cash Equivalents**

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

### **4. Property, Plant and Equipment**

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

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

#### **Recognition**

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

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

### **5. Depreciation and Impairment**

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

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

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

#### **Impairment**

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

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

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

## **6. Charges to Revenue for Non-Current Assets**

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

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

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

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

## **7. Administration and Management Costs**

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

## **8. Employee Benefits**

### **Benefits Payable during Employment**

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

### **Post-Employment Benefits**

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

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

- The liabilities of the Nottinghamshire County Council pension fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis

using the projected unit method, that is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc. and projections of projected earnings for current employees.

- Liabilities are discounted to their value at current prices, using a discount rate that reflects the time value of money and the characteristics of the liability.
- The assets of the Nottinghamshire County Council Pension Fund attributable to the Joint Committee are included in the Balance Sheet at their fair value.

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

**Service cost comprising:**

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

**Re-measurement comprising:**

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

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

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

The negative balance that arises on the Pension Reserve thereby measures the beneficial impact to the Joint Committee of being required to account for retirement benefits on the basis of cash flows rather than as the benefits are earned by employees. The Pension Reserve is currently showing a higher balance than the Pension Liability in the balance sheet due to the prepayment of the three year pension lump sum in April 2020. The variance equates to the amount prepaid for the contributions relating to 2023/2024.

### **Discretionary Benefits**

The Joint Committee may also make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any Member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

## **9. Financial Instruments**

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

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

Financial liabilities comprise of long term borrowing and creditors.

## **10. Reserves**

Reserves are reported in two categories;

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

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

- **Revaluation Reserve** – This principally represents the balance of the surpluses or deficits arising from the periodic revaluation of non-current assets.

- **Capital Adjustment Account** – This represents amounts set aside to finance expenditure on non-current assets.

There is a further unusable reserve account;

**The Pension Reserve** – This represents the value of the pension fund assets and liabilities. The variance equates to the amount prepaid for the contributions relating to 2023/2024.

There are two usable reserves in operation:

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

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

## 11. Value Added Tax

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

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

## 12. Fundamental Accounting Concepts

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

**Relevance** - The objective of the Statement of Accounts is to provide information about the Joint Committee's financial performance and position that is useful for



assessing the stewardship of public funds and for making economic decisions.

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

- Has been prepared to reflect the reality or substance of each transaction rather than their formal legal character.
- Is free from deliberate or systematic bias. The financial analyses contained within the accounts are based on fact and do not support any particular view point.
- Is free from material error, containing no misstatement that would influence the conclusions of any user.
- Has been produced within the bounds of materiality, meaning that nothing has been omitted that may have assisted users in gaining an understanding of the Joint Committee's activities.

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

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

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

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

# **THE CORE FINANCIAL STATEMENTS**

### **Comprehensive Income and Expenditure Statement (CIES)**

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

<b>Comprehensive Income and Expenditure Statement (CIES)</b>			
<b>2021/2022</b>		<b>Note</b>	<b>2022/2023</b>
<b>£</b>			<b>£</b>
	<b>Income</b>		
-1,974,296	Fees and Charges		-2,083,865
-26,213	Other Income		-26,424
<b>-2,000,509</b>	<b>Gross Income</b>	<b>3</b>	<b>-2,110,289</b>
	<b>Expenditure</b>		
505,162	Employee Expenses	4	540,100
313,031	Premises Related Expenses	5	343,702
273,579	Supplies and Services	6	229,317
36,441	Allowance for Bad Debts	8	-62,597
65,253	Central Support Services	10	72,705
277,842	Depreciation and Impairment	11	150,449
<b>1,471,308</b>	<b>Gross Expenditure</b>		<b>1,273,676</b>
<b>-529,201</b>	<b>Net Cost of Services</b>		<b>-836,613</b>
0	Other Operating Expenditure	12	0
31,073	Financing and Investment Income and Expenditure	13	724
0	Taxation and Non-Specific Grant Income		0
<b>-498,128</b>	<b>Surplus / Deficit on Provision of Services</b>		<b>-835,889</b>
0	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets		0
0	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
-230,000	Remeasurement of the net defined benefit liability/(asset)	14	-1,415,000
<b>-230,000</b>	<b>Other Comprehensive Income and Expenditure</b>		<b>-1,415,000</b>
<b>-728,128</b>	<b>Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)</b>	<b>18</b>	<b>-2,250,889</b>
410,942	Mansfield District Council		423,615
349,903	Ashfield District Council		390,995
51,937	Newark & Sherwood District Council		60,390
<b>812,782</b>	<b>Distribution of Surplus</b>	<b>18</b>	<b>875,000</b>
<b>84,654</b>	<b>Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)</b>		<b>-1,375,889</b>

### **Balance Sheet as at 31 March 2023**

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

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

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

The Balance Sheet as at 31 March 2023 is presented below:

<b>Balance Sheet</b>			
2021/2022 £		Note	2022/2023 £
1,913,710	Property, Plant and Equipment	11	1,784,445
<b>1,913,710</b>	<b>Long Term Assets</b>		<b>1,784,445</b>
328,769	Short Term Debtors	7	279,803
1,708,678	Cash and Cash Equivalents	17	2,079,121
<b>2,037,447</b>	<b>Current Assets</b>		<b>2,358,924</b>
-897,896	Short Term Creditors	9	-992,219
<b>-897,896</b>	<b>Current Liabilities</b>		<b>-992,219</b>
-1,546,000	Net Pension Liability	14a	-268,000
<b>-1,546,000</b>	<b>Long Term Liabilities</b>		<b>-268,000</b>
<b>1,507,261</b>	<b>Net Assets</b>		<b>2,883,150</b>
606,781	Financed by: Capital Fund		585,598
548,921	General Reserve		781,108
<b>1,155,702</b>	<b>Usable Reserves</b>	15	<b>1,366,706</b>
405,729	Revaluation Reserve		387,173
1,507,981	Capital Adjustment Account		1,397,272
-1,562,152	Pension Reserve		-268,000
<b>351,558</b>	<b>Unusable Reserves</b>	16	<b>1,516,444</b>
<b>1,507,261</b>	<b>Total Reserves</b>		<b>2,883,150</b>

### **Movement in Reserves Statement (MiRS)**

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

<b>2022/2023</b>	<b>General Reserve</b> £	<b>Capital Fund</b> £	<b>Total Usable Reserves</b> £	<b>Pension Reserve</b> £	<b>Revaluation Reserve</b> £	<b>Capital Adjustment</b> £	<b>Unusable Reserves</b> £	<b>Total Reserves</b> £
<b>Balance as at 31 March 2022</b>	<b>548,921</b>	<b>606,781</b>	<b>1,155,702</b>	<b>-1,562,152</b>	<b>405,729</b>	<b>1,507,981</b>	<b>351,558</b>	<b>1,507,261</b>
<b>Movement in reserves during 2022/2023</b>								
Surplus/ (-) Deficit on the Provision of Service	835,889	0	<b>835,889</b>	1,415,000	0	0	<b>1,415,000</b>	<b>2,250,889</b>
Less Surplus Distribution	-875,000	0	<b>-875,000</b>	0	0	0	<b>0</b>	<b>-875,000</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>-39,111</b>	<b>0</b>	<b>-39,111</b>	<b>1,415,000</b>	<b>0</b>	<b>0</b>	<b>1,415,000</b>	<b>1,375,889</b>
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	271,298	-21,184	<b>250,114</b>	-120,849	-18,556	-110,709	<b>-250,114</b>	<b>0</b>
Transfers to/(-)from Reserves (see Notes 15 & 16)	232,187	-21,184	<b>211,003</b>	1,294,151	-18,556	-110,709	<b>1,164,886</b>	<b>1,375,890</b>
<b>Balance at 31 March 2023 carried forward</b>	<b>781,108</b>	<b>585,597</b>	<b>1,366,706</b>	<b>-268,000</b>	<b>387,173</b>	<b>1,397,272</b>	<b>1,516,445</b>	<b>2,883,150</b>

Mansfield and District Joint Crematorium Committee  
Annual Statement of Accounts 2022/2023

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

## **Cash Flow Statement**

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

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

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

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

<b>Cash Flow Statement</b>		
<b>2021/2022</b> £		<b>2022/2023</b> £
84,654	Net surplus (-) / deficit on the provision of services	-1,375,889
	<b>Adjustment to net surplus / deficit on the provision of services:</b>	
-129,265	Depreciation & Impairment	-129,265
52,701	Creditors	-94,323
-175,263	Debtors	-48,966
109,000	Pension Liability	1,278,000
1,927	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	38,276
<b>-56,246</b>	<b>Net Cash flows from operating activities</b>	<b>-332,167</b>
0	Investing Activities	0
-1,927	Financing Activities	-38,276
<b>-58,173</b>	<b>Net increase (-)/ decrease in cash and cash equivalents</b>	<b>-370,443</b>
1,650,505	Cash and Cash equivalents at the beginning of the reporting period	1,708,678
1,708,678	Cash and Cash equivalents at the end of the reporting period	2,079,121
<b>-58,173</b>	<b>Movement in Cash and Cash Equivalents increase(-) / decrease</b>	<b>-370,443</b>

**NOTES TO THE ACCOUNTS**

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

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

2022/2023	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
<b>Adjustments primarily involving the Capital Adjustment Account:</b>							
<b>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</b>							
Charges for depreciation and impairment of non-current assets	-150,449	0	-150,449	0	0	129,265	<b>129,265</b>
Revaluation on Property, Plant and Equipment	0	0	0	0	18,556	-18,556	<b>0</b>
Financing Capital Expenditure	0	21,184	21,184	0	0	0	<b>0</b>
Capital grants and contributions applied	0	0	0	0	0	0	<b>0</b>
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	<b>0</b>
<b>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</b>							
Statutory provision for the financing of capital investment	0	0	0	0	0	0	<b>0</b>
Voluntary provision for the repayment of debt	0	0	0	0	0	0	<b>0</b>
Capital expenditure charged against the General balances	0	0	0	0	0	0	<b>0</b>
<b>Adjustments primarily involving the Pension Reserve:</b>							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-206,000	0	-206,000	206,000	0	0	<b>206,000</b>
Employer's pensions contributions and direct payments to pensioners payable in the year	69,000	0	69,000	-69,000	0	0	<b>-69,000</b>
Pension Lump Sum Year 3	16,151	0	16,151	-16,151	0	0	<b>-16,151</b>
<b>Total Adjustments</b>	<b>-271,298</b>	<b>21,184</b>	<b>-250,114</b>	<b>120,849</b>	<b>18,556</b>	<b>110,709</b>	<b>250,114</b>



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

## 2. EXPENDITURE AND FUNDING ANALYSIS (EFA)

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

Expenditure and Funding Analysis (EFA)						
2021/2022			2022/2023			
Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£	£	£		£	£	£
-2,083,617	0	<b>-2,083,617</b>	Gross Income	-2,110,289	0	-2,110,289
1,000,517	345,070	<b>1,345,587</b>	Gross Expenditure	1,003,102	271,298	1,274,400
<b>-1,083,100</b>	<b>345,070</b>	<b>-738,030</b>	<b>Net Cost of Service</b>	<b>-1,107,187</b>	<b>271,298</b>	<b>-835,889</b>
0	0	<b>0</b>	Other Income and Expenditure	0	0	0
<b>-1,083,100</b>	<b>345,070</b>	<b>-738,030</b>	<b>(-) Surplus or Deficit</b>	<b>-1,107,187</b>	<b>271,298</b>	<b>-835,889</b>
728,090	0	<b>728,090</b>	Distribution of Surplus	875,000	0	875,000
<b>-355,010</b>	<b>345,070</b>	<b>-9,940</b>	<b>Net (-) Surplus or Deficit</b>	<b>-232,187</b>	<b>271,298</b>	<b>39,111</b>
-237,363			Opening General Fund Balance	-526,557		
-355,010			(-) Surplus or Deficit in Year	-232,187		
65,816			Transferred to Capital Reserve	0		
<b>-526,557</b>			<b>Closing General Fund Balance</b>	<b>-758,744</b>		

### 3. GROSS INCOME

The total income received during 2022/2023 was (£2,110,289) compared to (£2,000,509) in 2021/2022. This represents an increase of £109,780 (5.49%).

- The main increase is due to the number of cremations rising by 74 (3.2%) from 2,300 in 2021/2022 to 2,374 in 2022/2023.
- Memorial sales had an increase of £17,738 (29.20%) compared to the previous year.
- Book of remembrance inscriptions show a decrease by £10,918 (35.98%).

2021/2022 £	Gross Income	2022/2023 £
-1,810,501	Cremation Fees	-1,913,995
-41,977	Medical Fees	-42,051
-28,465	Webcasting	-27,530
-60,754	Memorials	-78,492
-2,253	Organist	-2,369
-30,346	Book of Remembrance Inscriptions	-19,428
<b>-1,974,296</b>	<b>Fees and Charges</b>	<b>-2,083,865</b>
-25,319	Recharge to Cemeteries MDC	-27,016
-720	S46 Public Health Funeral Admin Fees	720
0	Insurance Claim Receipt	0
-151	Containers	-128
-23	Misc	0
<b>-26,213</b>	<b>Other Income</b>	<b>-26,424</b>
<b>-2,000,509</b>	<b>Gross Income</b>	<b>-2,110,289</b>

### 4. EMPLOYEE COSTS

Employee expenses are higher than 2021/2022 by £34,938, this is mainly due:-

- Basic pay, overtime, national insurance and superannuation costs are higher due to fewer vacant posts during 2022/2023 & no agency staff.
- The pension adjustment reflects the cost of service in the actuary report. The pension payments for 2022/2023 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations.

2021/2022 £	Employee Expenses	2022/2023 £
272,288	Basic Pay	307,176
32,424	Overtime	29,910
26,080	National Insurance	31,035
149,403	Superannuation and IAS19 Pension Adjustments	166,960
15	Optical Charges Tests	0
12,760	Agency Staff	0
1,174	Apprenticeship Levy	1,488
11,019	Other Employee Costs	3,531
<b>505,162</b>	<b>Total</b>	<b>540,100</b>

## 5. PREMISES COSTS

Premises costs are higher than 2021/2022 by £30,671, this is mainly due to:

- Cremator repairs and maintenance costs were higher by £23,922 in 2022/2023 due to the level of breakdowns & issues incurred. 2021/2022 £72,428, 2022/2023 £96,350.
- Gas costs were higher in 2022/2023 at £51,632 compared to 2021/2022 at £27,942, although we had a slight increase in cremations, the increase (£23,690) is due to inflation.
- Electricity costs were also higher due to inflation. 2022/2023 £55,833, 2021/2022 £43,376 which is an increase of £12,457.
- There were also a reduction in spend for business rates (£18,639), building repairs (£3,739), grounds maintenance (£6,927) & cleaning materials (£1,341).

2021/2022 £	Premises Related Expenditure	2022/2023 £
91,290	NDR - Business Rates	72,651
159	Rent	159
18,634	Insurance	19,645
43,376	Electricity	55,833
27,942	Gas	51,632
4,272	Water	4,508
4,266	Cleaning Materials	2,925
72,428	Cremator Repairs and Maintenance	96,350
32,984	Building Repairs and Maintenance	29,245
0	Covid 19 Premises	0
17,681	Grounds Maintenance	10,754
<b>313,031</b>	<b>Total</b>	<b>343,702</b>

## 6. SUPPLIES AND SERVICES

Supplies and service are lower than 2021/2022 by £38,431 this is mainly due to:

- Reduction in Memorials & memorial plaques costs of £26,704
- Webcasting costs were £5,048 lower in 2022/2023

- Cameo contributions for 2022/2023 are £61,023, 2021/2022 were £68,310, giving a decrease of £7,287.
- Compared to the previous year, fewer purchases were made for tools, equipment & furniture. These combined show a decrease of £23,984.

2021/2022	Supplies and Services	2022/2023
£		£
40,959	Fees - Medical referees	43,031
1,595	Fees - Organist	1,600
46,646	Memorial plaques & Memorials	19,942
8,035	Book of Remembrance - inscriptions	6,703
4,651	Caskets / Containers	8,304
21,590	Webcasting	16,542
27	Covid 19 Supplies and Services	0
7,242	Audit, Clerk/Committee Fees to Newark & Sherwood DC	5,352
68,310	CAMEO Contributions	61,023
14,737	Computer Maintenance, Software, Consultancy and Support	15,170
2,307	Printing & Stationery	2,641
7,983	Telephones	10,594
12,970	Tools, Equipment & First Aid supplies	175
15,085	Furniture / Office Equipment	3,896
2,525	Uniforms	2,947
2,681	Postages	500
1,355	Subscriptions	1,100
1,935	Skips and Waste Collections	1,640
0	Advertising	0
0	Other Costs	295
349	Contributions	1,280
6,987	Hired and Contracted Services	25,174
4,382	Health and Safety Materials	1,135
28	Rodent Control	0
1,200	External Legal Expenses	273
0	Hire of Vending Machines	0
<b>273,579</b>	<b>Total</b>	<b>229,317</b>

## 7. DEBTORS

Debtors outstanding is lower than 2021/2022 by £48,966, this is mainly due to;

- Invoices being raised in the relevant period avoiding timing differences & resulting in to entry for manual debtors.
- Decrease in bad debt provision due to the amount of outstanding debt reducing.

## SUMMARY OF THE DEBTORS OUTSTANDING

2021/2022 £	Short Term Debtors	2022/2023 £
371,497	Funeral Directors - Integra Debtor System	305,428
0	Other Local Authorities	0
45,494	Funeral Directors - Manual Debtors	0
-88,222	Bad Debt Provision	-25,625
<b>328,769</b>	<b>Total Debtors at 31 March</b>	<b>279,803</b>

## AGEING OF INTEGRA SYSTEM DEBTORS OUTSTANDING

2021/2022 £	Debtors Summary	2022/2023 £	Change £
119,159	Ageing: Over 85 days	40,878	-78,281
63,102	29 to 84 days	82,724	19,622
189,236	1 to 28 days	180,333	-8,903
<b>371,497</b>		<b>303,935</b>	<b>-67,562</b>

### 8. PROVISION FOR BAD DEBTS – INTEGRA SYSTEM DEBTORS

The provision for potential bad debts has decreased by £62,597 to £25,625. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2021/2022 £	Provision for Bad Debts	2022/2023 £
371,497	Debtors Outstanding at 31 March	303,935
<b>88,222</b>	<b>Provision required:</b>	<b>25,625</b>
51,781	Provision b/fwd at 1 April	88,222
<b>36,441</b>	<b>Change in Provision</b>	<b>-62,597</b>
23.75%	Provision as a proportion of debts	8.43%

### 9. SHORT TERM CREDITORS

Short term creditors has increased by £94,323, this is mainly due to:

- Increased value of short term creditors to other bodies, these are invoices to third parties that relate to expenditure incurred by the crematorium up to 31 March at the end of each financial year, but remain unpaid mainly due to invoices not yet received from the supplier.
- Increased value of short term creditors to constituent authorities mainly due to the level of budgeted surplus approved for 2022/2023.

2021/2022 £	Short Term Creditors	2022/2023 £
812,782	Constituent Authorities	875,000
85,114	Other Bodies	117,219
<b>897,896</b>	<b>Balance at 31st March</b>	<b>992,219</b>

## 10. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have increased by £7,452.

2021/2022 £	Central Support Services	2022/2023 £
1825	Repairs	2532
7,349	Trade Waste Service	7,349
4,603	Design Services & Building Control	8,578
2,116	Postal / Electricians/ Copiers / Telephones	3,899
49,360	Central Corporate Overhead	50,347
<b>65,253</b>	<b>Total</b>	<b>72,705</b>

## 11. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2021/2022 £	2022/2023 £
Cost or Valuation at 1 April:	2,315,178	2,315,178
Additions	148,577	21,184
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	0	0
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	0	0
Disposals	0	0
Impairment	-148,577	-21,184
<b>At 31st March</b>	<b>2,315,178</b>	<b>2,315,178</b>
<b>Accumulated Impairment and Depreciation</b>		
At 1 April	-272,203	-401,468
Depreciation Charge recognised in the Comprehensive Income and Expenditure Statement	-129,265	-129,265
Depreciation written out to the Revaluation Reserve	0	0
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve	0	0
Disposals	0	0
<b>At 31st March</b>	<b>-401,468</b>	<b>-530,733</b>
<b>Net Book Value at 31st March</b>	<b>1,913,710</b>	<b>1,784,445</b>

## 12. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

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

2021/2022 £	Financing and Investment Income and Expenditure	2022/2023 £
0	Interest payable and similar charges	0
33,000	Net interest on the net defined benefit liability / (-) asset	39,000
-1,927	Interest receivable and similar income	-38,276
<b>31,073</b>	<b>Total</b>	<b>724</b>

### 13. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

#### a. Participation in Pension Schemes

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

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

In April 2020, the opportunity to pay for three years Nottinghamshire County Council lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield and District Crematorium. Due to the three year pension invoice being paid in 2020/2021 the pension reserve and pension liability within the balance sheet varied by the amount paid in advance in the 2020/2021 accounts by £32,303 and 2021/2022 accounts by £16,151 but have realign in the 2022/2023 accounts.

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

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

- Investment risk - The Fund holds investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over long-term, the short-term volatility can cause additional funding to be required if a deficit emerges.



- Interest rate risk - The Fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cash flows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.
- Inflation risk - All of the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
- Longevity risk. In the event that the members live longer than assumed a deficit will emerge in the Fund. There are also other demographic risks.

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

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

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

	Number	Salaries / Pensions £000s	Average Age
Active members	14	311	43
Deferred pensioners	15	16	43
Pensioners	12	60	54

### Scheduled Contributions

The table below summarises the minimum employer contributions due from Mansfield and District Joint Crematorium to the fund over this inter-valuation period. The calculated cost of accrual of future benefits is 21.3% of payroll per annum.

Minimum employer contributions:	01-Apr-21	01-Apr-22	01-Apr-23
Percentage of payroll	20.2%	20.2%	21.3%
Plus monetary amount (£000)	17	18	9

### Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2023 is calculated to be 1.88%. The employer's share of the assets of the Fund is approx 0.02%.

The estimated asset allocation for Mansfield and District Joint Crematorium Committee as at 31 March 2023 is as follows:

At 31st March 2022		Asset Share	At 31st March 2023	
£	%		£	%
945,000	62	Equities	914,000	58
48,000	3	Gilts	33,000	2
112,000	7	Other Bonds	99,000	6
176,000	12	Property	194,000	12
88,000	6	Cash	78,000	5
77,000	5	Inflation - Linked Pooled Fund	82,000	5
84,000	5	Infrastructure	122,000	8
0	0	Private Equities	62,000	4
<b>1,530,000</b>	<b>100</b>		<b>1,584,000</b>	<b>100</b>

**b. Transactions Relating to Post-Employment Benefits**

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

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

<b>Comprehensive Income and Expenditure Statement</b>		
<b>2021/2022</b>		<b>2022/2023</b>
<b>£</b>		<b>£</b>
	<b>Cost of Services:</b>	
146,000	Current Service cost	167,000
	Past Service cost	
1,000	Administration expenses	0
	<b>Financing and Investment Income and Expenditure:</b>	
33,000	Net interest on the defined liability / (-) asset	39,000
	<b>Total Post Employment Benefit</b>	
<b>180,000</b>	Charged to the Surplus / Deficit on the Provision of Services	<b>206,000</b>
	<b>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>	
230,000	Actuarial gains and (-) losses	1,415,000
	<b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>	
<b>410,000</b>		<b>1,621,000</b>
	<b>Movement in Reserves Statement</b>	
-180,000	Reversal of net charges made to the Surplus / Deficit for the Provision of Services for post-benefits in accordance with the Code	-206,000
	<b>Actual amount charged against the General Fund Balance for pensions in the year:</b>	
59,000	Employers' contribution payable to the Scheme	69,000

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

The following table provides a reconciliation of present values of the schemes liabilities for the JCC during the 2021/2022 and 2022/2023 financial years:

At 31 March 2022 £		At 31st March 2023 £
<b>3,050,000</b>	<b>Opening Defined Benefit Obligation</b>	<b>3,076,000</b>
146,000	Current service cost	167,000
61,000	Interest cost	79,000
0	Change in demographic assumptions	-235,000
-158,000	Change in financial assumptions	-
		1,339,000
8,000	Experience loss / (-) gain on defined benefit obligation	149,000
-49,000	Estimated benefits paid (net of transfer in)	-66,000
0	Past service costs, including curtailments	0
18,000	Contribution by scheme participants	21,000
0	Unfunded pension payments	0
<b>3,076,000</b>	<b>Closing Defined Benefit Obligation</b>	<b>1,852,000</b>

The following table provides a reconciliation of fair values of the schemes assets of the Joint Committee during the 2021/2022 and 2022/2023 financial years:

At 31 March 2022 £		At 31st March 2023 £
<b>1,395,000</b>	<b>Opening fair value of scheme assets</b>	<b>1,530,000</b>
	Expected return on scheme assets	
28,000	Interest on assets	40,000
80,000	Return on assets less interest	-70,000
0	Other actuarial gains / (-) losses	60,000
-1,000	Administration expenses	0
59,000	Contribution by employer including unfunded benefits	69,000
18,000	Contribution by scheme participants	21,000
-49,000	Estimated benefits paid including unfunded benefits	-66,000
	Settlement prices received / (-) paid	
<b>1,530,000</b>	<b>Closing fair value of scheme assets</b>	<b>1,584,000</b>

d. **Scheme History**

	2020/2021 £	2021/2022 £	2022/2023 £
Present value of liabilities	3,050,000	3,076,000	1,852,000
Fair Value of assets	-1,395,000	-1,530,000	-1,584,000
<b>Surplus/ (-) Deficit</b>	<b>1,655,000</b>	<b>1,546,000</b>	<b>1,546,000</b>

The liabilities show the underlying commitments that the Joint Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £1,655,000 has a substantial impact on the net worth of the Joint Committee as recorded in the balance sheet.

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

**e. Projected Pension Expenditure**

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

	<b>£000s</b>
Service Cost	57
Interest Cost	11
Administration Expenses	0
<b>Total</b>	<b>68</b>
Employer Contributions	81

These projections are based on the assumptions as at 31 March 2023, as described in the actuary's report. These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2023.

**f. Basis for Estimating Assets and Liabilities**

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

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

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

2021/2022 %		2022/2023 %
	<b>Assumed life expectations from age 65 are:</b>	
	Retiring today:	
22.0	Males	20.7
24.5	Females	23.5
	Retiring in 20 years	
23.4	Males	22.0
26.0	Females	25.0
	<b>Financial Assumptions:</b>	
2.6	Discount Rate	4.8
3.2	Pension Increases	2.9
4.2	Salary Increases	3.9

**Additional Assumptions:**

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

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

	Increase in Assumption £	Decrease in Assumption £
Adjustment to discount rate (increase or decrease by 0.1%)	1,819,000	1,886,000
Adjustment to long term salary increase (increase or decrease by 0.1%)	1,853,000	1,851,000
Adjustment to pension increases and deferred revaluation (increase or decrease by 0.1%)	1,886,000	1,819,000
Adjustment to life expectancy assumptions (increase or decrease in 1 year)	1,903,000	1,802,000

## 14. USABLE RESERVES

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

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

2021/2022 £	Usable Reserves	2022/2023 £
606,781	Capital Fund	585,598
548,921	General Reserve	781,108
<b>1,155,702</b>	<b>Balance at 31st March</b>	<b>1,366,706</b>

### Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

2021/2022 £	Usable Reserves - Capital Fund	2022/2023 £
709,686	<b>Balance at 1st April</b>	606,781
-148,577	Financing of Capital Expenditure	-21,184
45,672	Contributions	0
<b>606,781</b>	<b>Balance at 31st March</b>	<b>585,598</b>

### General Reserve

This reserve represents the balance of the undistributed surpluses:

2021/2022 £	Usable Reserves - General Reserves	2022/2023 £
526,557	<b>Balance at 1st April</b>	548,921
-30,131	Financing Revenue New Memorial Lines	0
52,495	Movement in Year	232,187
<b>548,921</b>	<b>Balance at 31st March</b>	<b>781,108</b>

## 15. UNUSABLE RESERVES

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

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

2021/2022 £	Unusable Reserves	2022/2023 £
405,729	Revaluation Reserve	387,173
1,507,981	Capital Adjustment Account	1,397,272
-1,562,152	Pension Reserve	-268,000
<b>351,558</b>	<b>Balance at 31st March</b>	<b>1,516,444</b>

### Revaluation Reserve

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

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

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

2021/2022 £	Unusable Reserves - Revaluation Reserve	2022/2023 £
424,285	<b>Balance at 1st April</b>	405,729
0	Upwards Revaluation of Assets	0
-18,556	Historic Cost Depreciation	-18,556
0	Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0
<b>405,729</b>	<b>Balance at 31st March</b>	<b>387,173</b>

### Capital Adjustment Account

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



2021/2022 £	Unusable Reserves - Capital Adjustment Account	2022/2023 £
1,618,690	<b>Balance at 1st April</b>	1,507,981
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
-277,842	Charges for Depreciation and impairment of non-current assets	-150,449
18,556	Historic Cost Depreciation	18,556
0	Revaluation losses on Property Plant and Equipment	0
	<b>Capital Financing in the Year</b>	
148,577	Use of Capital Fund to finance capital expenditure	21,184
<b>1,507,981</b>	<b>Balance at 31st March</b>	<b>1,397,272</b>

### Pension Reserve

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

2021/2022 £	Pension Reserve - Pension Reserve	2022/2023 £
-1,687,303	<b>Balance at 1st April</b>	-1,562,152
230,000	Re-measurement of the net defined benefit liability/(asset)	1,415,000
-180,000	Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-206,000
59,000	Employers Pension contributions and direct payments to pensioners in the year	69,000
16,151	Pension Lump Sum Prepayments	16,151
<b>-1,562,152</b>	<b>Balance at 31st March</b>	<b>-268,000</b>

## 16. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

2021/2022	Cash and Cash Equivalents	2022/2023
150	Petty Cash	0
1,708,529	Cash held by Mansfield District Council	2,079,121
1,708,679	<b>Balance at 31st March</b>	2,079,121

## 17. SURPLUS FOR DISTRIBUTION

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

2021/2022 £		2022/2023 £
-273,002	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-
-455,088	MIRS - Transfers to/(-)from Reserves	2,250,889
<b>-728,090</b>	<b>Total Surplus for Distribution</b>	<b>1,375,890</b>
		<b>-875,000</b>

## 18. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2022/2023 or in 2021/2022.

## 19. EXTERNAL AUDIT COSTS

The Joint Committee incurred external audit fees (Audit Lincolnshire) in 2022/2023 of £2,100 (2021/2022 of £1,925).

## 20. RELATED PARTIES

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

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

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

## **21. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL**

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the responsible financial officer on the 26<sup>th</sup> June 2023.

## **Mansfield Crematorium**

### **ANNUAL GOVERNANCE STATEMENT**

**2022/2023**

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

#### **1. Scope of Responsibility**

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

#### **2. The Purpose of the Governance Framework**

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Mansfield District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and to manage them efficiently, effectively and economically.
- 2.3 The governance framework has been in place at Mansfield District Council for the year ended 31 March 2023 and up to the date of approval of the statement of accounts.

**3. Statement of Overall Opinion**

- 3.1 It is our opinion, based upon the content of the AGS that the Mansfield Crematorium's governance framework is robust and that the governance arrangements have proved to be highly effective during 2022/2023, with no significant governance issues being identified.

Chairman of Joint Committee .....

Date .....

Treasurer .....

Date .....

4. **Implementation of Governance Action Plan – 2021/2022**

4.1 Table 1 below provides the position in respect of implementing the improvement actions from the effectiveness reviews carried out to inform the Crematorium’s 2021/2022 AGS:

Table 1 - Governance Action Plan 2021/2022 – Position Statement as at 31 March 2023

Ref	Action	Lead officer	Target Completion Date	Position as at 31 March 2023
1	To compile a written manual covering Crematorium procedures	Administration Supervisor & Operations Supervisor	31 December 2022	Implemented
2	To review and revise as required the Crematorium’s Business Continuity Plan	Administration Supervisor & Operations Supervisor	30 June 2022	Implemented

## 5. The Governance Framework

### Vision and Priorities

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

The vision for the district is to:

"Grow an ambitious, vibrant and confident place"

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

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

Priorities:

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

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

Priorities:

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



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

Priorities:

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

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

Priorities:

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

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

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

- 5.3 The Council’s Medium Term Financial Strategy (MTFS) for 2022/2023 to 2024/2025 supports the “Making Mansfield: Towards 2030” strategy and identifies its financial implications. It shows the approach the council will take in order to deliver its services and priorities within its financial constraints and in doing so how it will look to provide value for money
- 5.4 The Council is currently delivering its Transformation Strategy which sets out how the Council will become an innovative, efficient, customer focussed, high performing 21<sup>st</sup> Century Authority

Quality of Services

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

- 5.6 The Council has a performance management software package which brings together all the Council's performance data in one place and enables effective monitoring of key performance indicators.
- 5.7 The Council in accordance with its Procurement Strategy, Contract Procedure Rules and partnership arrangements with Nottingham City's Procurement Service during 2022/2023 aims to deliver effective procurement practices across the whole organisation.
- 5.8 The Council has in place a corporate complaints system which ensures effective monitoring and action is taken where appropriate.

#### Constitutional Matters

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

#### Codes of Conduct

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

#### Policies, Procedures, Laws and Regulations

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

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

#### Risk and Opportunity Management

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

#### Governance and Standards Committee

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

#### Development and Training Needs

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

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

## 6. Review of Effectiveness

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

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

- The Council has carried out a self-assessment of its compliance with the CIPFA Statement on the *Role of the Head of Internal Audit in Public Service Organisations (2019 edition)* and is fully compliant
- The Corporate Assurance Manager's review of the Council's level of compliance with its adopted Local Code of Corporate Governance, which is to be reported to the Governance and Standards Committee in June 2023, identified no significant governance issues relating to Mansfield Crematorium
- The Corporate Assurance Manager's review of the Council's ethical governance arrangements, which is to be reported to the Governance and Standards Committee in June 2023, identified no significant governance issues relating to Mansfield Crematorium
- The Governance and Standards Committee monitors members' compliance with the Code of Conduct and considers any action required from this monitoring. No significant issues have been identified
- The Council's counter fraud and corruption arrangements have been reviewed during 2022/2023 and a Counter Fraud Plan was approved to ensure full compliance with the Fighting Fraud and Corruption Locally (FFCL) 2020 strategy and CIPFA's Code of Practice on "managing the risk of fraud and corruption".
- A review of the Council's Strategic Risks and Opportunities Register is currently being undertaken with the revised Register being reported to the Governance and Standards Committee in June 2023.
- The Council has a number of Overview and Scrutiny Committees which provide an overview and scrutiny role. They can "call in" a decision which has been made by the Executive or an officer (where the decision is a key decision) but not yet

implemented, to enable them to consider whether they consider the decision is appropriate. They also enquire into issues which are of local concern

- The Governance and Standards Committee received a variety of reports during 2022/2023 both from internal assurance providers and from external audit in accordance with its terms of reference as detailed in the Council's constitution.
- The audit of the Crematorium's accounts carried out by Assurance Lincolnshire gave an unqualified opinion
- No areas for improvement were identified from Internal Audit's systems review of the Crematorium
- The Corporate Assurance Manager's Annual Report for 2022/2023 concluded that the Council's risk management, control and governance processes were effective and therefore an unqualified opinion was given.

## Glossary of Financial and Accounting Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Independent auditor's report.



### AUDIT OF MANSFIELD CREMATORIUM FINAL ACCOUNTS 2022/2023

#### Remit

An audit of the Mansfield and District Crematorium Joint Committee accounts 2022/23 has recently been undertaken by Assurance Lincolnshire.

#### Opinion

In our opinion, the statement of accounts presents fairly the Crematorium's Comprehensive Income and Expenditure Statement (CIES) for the year ended 31<sup>st</sup> March 2023 and the Balance sheet as at that date. The statements are fully supported with the underlying financial records and we did not identify any material errors requiring adjustments to be made to the accounts.

Auditors: Assurance Lincolnshire

Signed:

A handwritten signature in black ink, appearing to read "A Reid", written over a light grey rectangular background.

Date: 9<sup>th</sup> May 2023

Amanda Reid (Strategic Finance Manager working for Lincolnshire County Council)



## Nottinghamshire Pension Fund

### (132) Mansfield and District Joint Crematorium

AS19 Report as at 31 March 2023

Agenda Page 82

14 April 2023



## Introduction

We have been instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS) to employees of Mansfield and District Joint Crematorium (the Employer) as at 31 March 2023. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

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

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

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

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

The figures disclosed are in respect of the Employer's pension obligations under the LGPS as at 31 March 2023.

This report should be read in conjunction with the post accounting date briefing note for disclosures as at 31 March 2023.

We would be happy to speak to the Employer or their auditor if more information is required.

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

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



**Melanie Durrant FIA**  
**Partner**

## Data used

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

Results of the latest funding valuation as at	31 March 2022
Results of the previous IAS19 report as at	31 March 2022
Actual Fund returns to	n/a
Fund asset statement as at	31 December 2022
Fund income and expenditure items to	31 December 2022
Employer income and expenditure items to	31 March 2023
Details of any new unreduced early retirement payments to	31 March 2023
Details of any settlements to/from the Employer for the period to	31 March 2023

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

Although some estimation of the data to the accounting date may be required, we do not believe it is likely to be material to the results in this report.

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

## Employer membership statistics

The table below summarises the membership data at 31 March 2022 for members receiving funded benefits, and as at 31 March 2022 for any members receiving unfunded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age
Actives	14	311	43
Deferred pensioners	15	16	43
Pensioners	12	60	54

### Employer payroll

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

Estimated payroll for the year to 31 March 2023	£339,000
Projected payroll for the year to 31 March 2024	£339,000

### Scheduled contributions

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

The calculated cost of accrual of future benefits is 21.3% of payroll p.a.

Minimum employer contributions due for the period beginning	1 Apr 2023	1 Apr 2024	1 Apr 2025
Percent of payroll	21.3%	21.3%	21.3%
plus monetary amount (£000s)	9	9	10

### Funding approach

The Employer currently participates in the Small Scheduled Bodies pool with other employers in order to share experience of risks they are exposed to in the Fund. At the 2022 valuation, the deficit for the whole pool was calculated and allocated to each employer in proportion to their value of liabilities. The next reallocation will be carried out at the 2025 valuation, should the Employer remain in the pool. Each employer within the pool pays a contribution rate based on the cost of benefits of the combined membership of the pool.

## Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2023 is calculated to be -1.88% based on the Fund asset statements and Fund cashflows as set out in the Data section above.

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

The estimated asset allocation for the Employer at 31 March 2023 and 31 March 2022 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2023		31 Mar 2022	
	£000s	%	£000s	%
Public Equities	914	58%	945	62%
Gilts	33	2%	48	3%
Other bonds	99	6%	112	7%
Property	194	12%	176	11%
Cash/temporary investments	78	5%	88	6%
Inflation Plus	82	5%	77	5%
Infrastructure	122	8%	84	5%
Private Equities	62	4%	0	0%
<b>Total</b>	<b>1,584</b>	<b>100%</b>	<b>1,530</b>	<b>100%</b>

The table below sets out the percentages of the Fund's assets held in each asset class at 31 December 2022 (split by those that have a quoted market price in an active market, and those that do not).

Asset breakdown		31 December 2022	
		% Quoted	% Unquoted
Fixed Interest Government Securities	UK	2%	-
	Overseas	-	-
Index Linked Government Securities	UK	-	-
	Overseas	-	-
Corporate Bonds	UK	2%	-
	Overseas	5%	-
Equities	UK	17%	0%
	Overseas	40%	-
Property		-	12%
Private Equity		-	4%
Infrastructure		-	8%
Unit Trust Infl Linked		-	5%
Credit		-	3%
Cash/Temporary Investments		-	2%
Net Current Assets	Debtors	-	-
	Creditors	-	-
<b>Total</b>		<b>66%</b>	<b>34%</b>

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

## Actuarial methods and assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2023 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

Financial assumptions	31 Mar 2023	31 Mar 2022	31 Mar 2021
	p.a.	p.a.	p.a.
Discount rate	4.80%	2.60%	2.00%
Pension increases (CPI)	2.90%	3.20%	2.80%
Salary increases	3.90%	4.20%	3.80%

In addition, we have allowed for actual pension increases up to and including the 2023 Pension Increase Order. This is reflected in the Experience loss/(gain) on defined benefit obligation figure in the results. We have also allowed for actual CPI inflation experienced from September 2022 to February 2023.

We have adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2022. These assumptions have been updated from those adopted at the last accounting date. Details of the post retirement mortality assumption are set out below; further details of the demographic assumptions adopted can be found in the briefing note corresponding to this report, and the Fund's actuarial valuation report.

Post retirement mortality	31 Mar 2023	31 Mar 2022
Base table	S3PA	S3PA
Multiplier (M/F)	115% / 110%	110% / 105%
Future improvements model	CMI_2021	CMI_2018
Long-term rate of improvement	1.25% p.a.	1.25% p.a.
Smoothing parameter	7.0	7.5
Initial addition parameter	0.0% p.a.	0=0% p.a.
2020 weight parameter	5%	n/a
2021 weight parameter	5%	n/a

The assumed life expectancies, based on the assumptions set out above, are set out in the table below:

Life expectancy from age 65 (years)		31 Mar 2023	31 Mar 2022
Retiring today	Males	20.7	22.0
	Females	23.5	24.5
Retiring in 20 years	Males	22.0	23.4
	Females	25.0	26.0

#### Employer duration

The estimated duration of the Employer as at the accounting date, using the assumptions set out above is 19 years.



### Past service costs

Past service costs arise as a result of introduction or withdrawal of, or changes to, member benefits. For example, an award of additional discretionary benefits to a member such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2023.

### Curtailments

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

### Settlements

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

## Results

Balance sheet	As at	As at	As at
Net pension asset in the statement of financial position	31 Mar 2023	31 Mar 2022	31 Mar 2021
	£000s	£000s	£000s
Present value of the defined benefit obligation	1,846	3,068	3,042
Fair value of Fund assets (bid value)	1,584	1,530	1,395
<b>Deficit / (Surplus)</b>	<b>262</b>	<b>1,538</b>	<b>1,647</b>
Present value of unfunded obligation	6	8	8
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
<b>Net defined benefit liability / (asset)</b>	<b>268</b>	<b>1,546</b>	<b>1,655</b>

The amounts recognised in the profit and loss statement	Year to	Year to
	31 Mar 2023	31 Mar 2022
	£000s	£000s
Service cost	167	146
Net interest on the defined liability / (asset)	39	33
Administration expenses	-	1
<b>Total loss / (profit)</b>	<b>206</b>	<b>180</b>

Remeasurement of the net assets / (defined liability) in other comprehensive income	Year to	Year to
	31 Mar 2023	31 Mar 2022
	£000s	£000s
Return on Fund assets in excess of interest	(70)	80
Other actuarial gains / (losses) on assets	60	-
Change in financial assumptions	1,339	158
Change in demographic assumptions	235	-
Experience gain / (loss) on defined benefit obligation	(149)	(8)
Changes in effect of asset ceiling	-	-
<b>Remeasurement of the net assets / (defined liability)</b>	<b>1,415</b>	<b>230</b>

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2023 £000s	Year to 31 Mar 2022 £000s
<b>Opening defined benefit obligation</b>	<b>3,076</b>	<b>3,050</b>
Current service cost	167	146
Interest cost	79	61
Change in financial assumptions	(1,339)	(158)
Change in demographic assumptions	(235)	-
Experience loss/(gain) on defined benefit obligation	149	8
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(66)	(49)
Past service costs, including curtailments	-	-
Contributions by Scheme participants and other employers	21	18
Unfunded pension payments	-	-
<b>Closing defined benefit obligation</b>	<b>1,852</b>	<b>3,076</b>

The experience loss/(gain) on the defined benefit obligation includes £256,000 in respect of the allowance for actual pensions increases and CPI inflation over the accounting period.

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2023 £000s	Year to 31 Mar 2022 £000s
<b>Opening fair value of Fund assets</b>	<b>1,530</b>	<b>1,395</b>
Interest on assets	40	28
Return on assets less interest	(70)	80
Other actuarial gains/(losses)	60	-
Administration expenses	-	(1)
Contributions by employer including unfunded	69	59
Contributions by Scheme participants and other employers	21	18
Estimated benefits paid plus unfunded net of transfers in	(66)	(49)
Settlement prices received / (paid)	-	-
<b>Closing Fair value of Fund assets</b>	<b>1,584</b>	<b>1,530</b>

Sensitivity analysis	£000s	£000s	£000s	£000s	£000s
<b>Adjustment to discount rate</b>	<b>+0.5%</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.5%</b>
Present value of total obligation	1,697	1,819	1,852	1,886	2,031
Projected service cost	46	55	57	60	70
<b>Adjustment to long term salary increase</b>	<b>+0.5%</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.5%</b>
Present value of total obligation	1,855	1,853	1,852	1,851	1,849
Projected service cost	58	57	57	57	57
<b>Adjustment to pension increases and deferred revaluation</b>	<b>+0.5%</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.5%</b>
Present value of total obligation	2,030	1,886	1,852	1,819	1,697
Projected service cost	70	59	57	55	46
<b>Adjustment to life expectancy assumptions</b>		<b>+ 1 Year</b>	<b>None</b>		<b>- 1 Year</b>
Present value of total obligation		1,903	1,852		1,802
Projected service cost		59	57		55

#### Projected pension expense

Year to  
31 Mar 2024  
£000s

Service cost	57
Net interest on the defined liability / (asset)	11
Administration expenses	-
<b>Total loss / (profit)</b>	<b>68</b>
<b>Employer contributions</b>	<b>81</b>

These projections are based on the assumptions as at 31 March 2023, as described earlier in this report. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2023.

**Appendix C**

<b>REVENUE CREMATORIUM</b>		<b>1 April 2022 to 31 March 2023</b>	
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Salaries Basic Pay	326,211	307,176	<b>-19,035</b>
Salaries Overtime	15,000	29,910	14,910
Salaries National Insurance	29,256	31,035	1,779
Salaries Superannuation	63,611	68,149	4,538
Salaries Pension Liability	0	82,700	82,700
Salaries Vacancy Savings	<b>-29,660</b>	0	29,660
Superann Additional Allowances	1,315	811	<b>-504</b>
Pension Deficit Lump Sum	16,151	16,151	0
Optical Charges Tests	0	0	0
Agency Staff	0	0	0
Advertising Appointments	0	411	411
Training Expenses Staff	0	90	90
Training Expenses Staff Miles	600	3,030	2,430
Apprenticeship Levy	1,757	1,488	<b>-269</b>
<b>Employee Related Expenditure</b>	<b>424,241</b>	<b>540,951</b>	<b>116,710</b>
Repair/Maintenance Buildings	30,000	28,940	<b>-1,060</b>
Grounds Maintenance General	17,500	10,754	<b>-6,746</b>
EPA Testing	1,500	1,161	<b>-339</b>
Repair/Maintenance Fixed Plant Cremators	102,000	95,189	<b>-6,811</b>
Electricity	51,000	55,833	4,833
Gas	43,700	51,632	7,932
Rent of Premises	159	159	0
Business Rates	93,429	72,651	<b>-20,778</b>
Sewage/Water Rates	6,300	4,508	<b>-1,792</b>
Insurance	19,007	19,645	638
Cleaning Materials	4,200	2,925	<b>-1,275</b>
Legionella	510	305	<b>-205</b>
<b>Premises Related Expenditure</b>	<b>369,305</b>	<b>343,703</b>	<b>-25,602</b>
Car Allowances	200	0	<b>-200</b>
<b>Transport Related Expenditure</b>	<b>200</b>	<b>0</b>	<b>-200</b>

**Appendix C**

<b>REVENUE CREMATORIUM</b>		<b>1 April 2022 to 31 March 2023</b>	
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Memorial Tree Equipment Acquisition	0	0	0
Equipment Acquisitions	0	0	0
Furniture Acquisitions	4000	3696	<b>-304</b>
Health and Safety Materials	0	1135	1,135
Light Plant and Tools	4000	0	<b>-4,000</b>
Material Purchases	5500	175	<b>-5,325</b>
Rodent Control	750	8304	7,554
Office Machinery Replacement	1000	200	<b>-800</b>
Covid 19 Supplies and Services	0	0	0
Uniforms	3000	2947	<b>-53</b>
Printing	2000	947	<b>-1,053</b>
Stationery	3500	1694	<b>-1,806</b>
Advertising	1500	0	<b>-1,500</b>
Consultancy	0	0	0
Hired and Contracted Services - Use of other Crematoria	2000	25174	23,174
Waste Collection Skips	1000	1640	640
Medical Referee Fees	38850	43031	4,181
Payments to Local Authorities	7007	5352	<b>-1,655</b>
Software Licences	10078	15170	5,092
Mobile Phones	320	0	<b>-320</b>
Postages	2000	500	<b>-1,500</b>
Systems Software	300	0	<b>-300</b>
Telephones	8285	10594	2,309

Webcasting Costs	15000	16542	1,542
Conference	1000	0	-1,000
Subscriptions	1400	1100	-300
Book of Remembrance Inscriptions	8000	6703	-1,297
External Legal Expenses	1500	273	-1,227
Memorials	22099	18181	-3,918
Other Costs	0	295	295
Other Expenses General	500	1280	780
Memorial Tree Memorials	0	0	0
Temporary Memorials	0	1761	1,761
Organist Fees	3000	1600	-1,400
CAMEO Non Abatement Fees	60000	61023	1,023
<b>Supplies &amp; Services Expenditure</b>	<b>207589</b>	<b>229315</b>	<b>21,726</b>

#### Appendix C

REVENUE CREMATORIUM	1 April 2022 to 31 March 2023		
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	7,500	8,578	1,078
Building Services Repairs	0	2,532	2,532
Trade Waste/Recycling	7,496	7,349	-147
Electricians Service	0	3,899	3,899
Central Corporate Overhead	50,347	50,347	0
<b>Support Services</b>	<b>65,343</b>	<b>72,705</b>	<b>7,362</b>
Bad Debt Provision	0	-62,597	-62,597
<b>Provisions</b>	<b>0</b>	<b>-62,597</b>	<b>-62,597</b>
Depreciation	126,271	129,265	2,994
Impairment Add No Value	0	21,184	21,184
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>150,449</b>	<b>24,178</b>
<b>Revenue Gross Expenditure</b>	<b>1,192,949</b>	<b>1,274,525</b>	<b>81,576</b>
Book of Remembrance Inscriptions	-20,000	-19,428	572
Crematorium Memorials	-70,700	-78,492	-7,792
Organist	-4,500	-2,369	2,131
Cremation Fees	-1,801,800	-1,913,995	-112,195
Webcasting Fees	-22,500	-27,530	-5,030
Medical Fees	-38,850	-42,051	-3,201
Memorial Tree Income	-4,000	0	4,000
<b>Income Cremation Fees</b>	<b>-1,962,350</b>	<b>-2,083,864</b>	<b>-121,514</b>
Crematorium Containers	-200	-128	72
Miscellaneous Income	-900	720	1,620
Under/Over Bankings	0	0	0
<b>Income</b>	<b>-1,100</b>	<b>592</b>	<b>1,692</b>
Recharges to Cemeteries	-29,051	-27,016	2,035
<b>Income Recharges</b>	<b>-29,051</b>	<b>-27,016</b>	<b>2,035</b>
Interest Income	-500	-38,276	-37,776
<b>Surplus/Deficit on Provision of Services</b>	<b>-500</b>	<b>-38,276</b>	<b>-37,776</b>
<b>Revenue Gross Income</b>	<b>-1,993,001</b>	<b>-2,148,564</b>	<b>-155,563</b>
<b>Net Cost of Service</b>	<b>-800,052</b>	<b>-874,039</b>	<b>-73,987</b>
Interest on Pension Liability	0	39,000	39,000
Depreciation to be Reversed	-126,271	-129,265	-2,994
Impairment	0	-21,184	-21,184
Employers Pension Contribution	0	-120,849	-120,849
Crem Pension Asset Liability	0	-1,415,851	-1,415,851
3% Increase of Standard Cremation Fees to Capital Fund	51,323	0	-51,323

Financing Memorial Tree Acquisition from General Reserves	0	0	0
Crem Pension Gains and Losses	0	1,415,000	1,415,000
Excess Surplus Transfer to General Reserves	0	232,187	232,187
<b>Below Net Cost of Service Sub Total</b>	<b>-74,948</b>	<b>-961</b>	<b>73,987</b>
<b>Net Surplus</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-0</b>

**Appendix C**

<b>CAPITAL CREMATORIUM</b>		<b>1 April 2022 to 31 March 2023</b>	
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Fire Doors	35,000	82	<b>-34,918</b>
Mezzanine	25,000	17,171	<b>-7,829</b>
Flue System	40,000	0	<b>-40,000</b>
<b>Grand Total</b>	<b>100,000</b>	<b>17,253</b>	<b>-82,747</b>



# Agenda Item 10

## MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

### COMMITTEE WORK PROGRAMME

<b>Report Title</b>	<b>Brief Summary of the Agenda Item</b>	<b>Key Decision Y/N</b>	<b>Lead Officer</b>	<b>Report Author</b>
<b>18 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	Rachel Bownes, 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>11 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		Dawn Edwards, Head of Finance, Mansfield DC	Rachel Bownes, Senior Finance Advisor, Mansfield DC

	October 2023			
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	Rachel Bownes, 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	Rachel Bownes, 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
26 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	Rachel Bownes, 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
20 May 2024				
Appointment of the Chairman	The Chairman for 2024/25 will		Sue Bearman, Clerk to the	Karen Langford, Democratic

In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities.	be a Member from Ashfield District Council.		Committee	Services Officer NSDC
Appointment of the Vice Chairman	The Vice Chairman for 2024/25 will be a Member from Newark & Sherwood 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 2023/24			Dawn Edwards, Head of Finance, Mansfield DC	Rachel Bownes, 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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