

## MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

### COMMITTEE MEETING

Meeting to be held at Mansfield & District Crematorium, Derby Road, Mansfield NG18 5BJ.

**Monday, 15 January 2024 at 10.00 am**

*Members:-*

Ashfield District Council	Councillor T Hollis (Vice-Chair) Councillor C Huskinson Councillor H Smith
Mansfield District Council	Councillor A Burgin (Chair) Councillor S Richardson Councillor C Whitby
Newark & Sherwood District Council	Councillor L Brazier Councillor P Peacock Councillor P Taylor

### AGENDA

Item	Page No.
1. Apologies for Absence	
2. Declarations of interest by Members and Officers	
3. Declarations of intent to record the meeting	
4. Minutes of the meeting held on 18 September 2023	3 - 7
5. Operations Report	8 - 10
6. Financial Management Review April-September 2023	11 - 18
7. Annual Review of Fees and Charges for 2023/24	19 - 26
8. Revenue and Capital Budget 2024/25 - 2026/27	27 - 34
9. Committee Work Programme	35 - 37
10. Date of Next Meeting - Monday, 26 February 2024 at Newark & Sherwood District Council Offices	

11. Exclusion of the Press and Public

That, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.

12. New Crematorium Update Report

38 - 60

## NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held at Ashfield District Council on Monday, 18 September 2023 at 10.00 am.

PRESENT: Councillor A Burgin (Chairman)

Councillor C Huskinson, Councillor H Smith, Councillor S Richardson, Councillor C Whitby and Councillor P Peacock

ALSO PRESENT: Councillor J Zadrozny as substitute for Councillor T Hollis

APOLOGIES FOR ABSENCE: Councillor T Hollis (Vice-Chairman), Councillor L Brazier and Councillor P Taylor

### 1 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 to be a Member from Mansfield District Council.

The outgoing Vice Chairman, Councillor S Richardson invited Mansfield District Council to nominate a Chairman for this year.

Councillor S Richardson nominated Councillor A Burgin who then accepted the role.

### 2 APPOINTMENT OF VICE CHAIRMAN

The Vice Chairman for 2023/24 to be a Member from Ashfield District Council.

The newly elected Chairman, Councillor A Burgin invited Ashfield District Council to nominate a Vice-Chairman for this year.

Councillor J Zadrozny (substituting for Cllr T Hollis) nominated Councillor T Hollis to then accept the role.

### 3 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

Mansfield Councillor A Burgin declared his annual interest as an employee of Ashfield District Council.

### 4 DECLARATIONS OF INTENT TO RECORD THE MEETING

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

### 5 MINUTES OF THE MEETING HELD ON 27 FEBRUARY 2023

The Minutes of the Meeting held on 27 February 2023 were approved as a correct record and signed by the Chairman.

## 6 OPERATIONS REPORT

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

The Crematorium and Cemeteries Manager and Registrar presented the report highlighting staffing, cremator and ancillary equipment, BACAS upgrade, project update, internal audit and cremation data.

The Children's Funeral Fund part of the report explained that the 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.

It was explained to the Committee that 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 within the crematorium, on an ongoing basis.

AGREED (unanimously) that:

- i) Members noted the report.
- ii) the Committee approved the upgrade of the BACAS system at a cost of £26,820 over 5 years, with the additional cost being financed from existing budgets.
- iii) the Committee approved the use of funds claimed back from the Child Funeral Fund, to be utilised to improve the Child Bereavement Service provision and to provide an update to the Committee in the next 12 months.

## 7 POND DEVELOPMENT REPORT

The report provided an update on the pond within the memorial gardens.

The Crematorium and Cemeteries Manager and Registrar highlighted that at the previous meeting an objection was made to the removal of the pond feature within the memorial gardens and that a further report be brought to the Committee with regard to the development of the pond.

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.

However 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.

The Committee were updated that the pond had now been fully reinstated with the addition of a waterfall to the rear of the feature, with additional planting in the area to take place in the coming weeks.

AGREED (unanimously) that:

- i) Members noted the report.

## 8 ANNUAL STATEMENT OF ACCOUNTS 2022/2023

The report provided the annual report and statement of accounts for 2022/2023 showing the Committee's financial position as at the 31 March 2023 and the revenue and capital activity during the financial year.

The Finance representative on behalf of the Treasurer of the Mansfield and District Joint Crematorium Committee informed the meeting that this was a statutory document providing the financial activity for April 2022 to March 2023, having been approved by Assurance Lincolnshire.

The Chairman and Finance representative on behalf of the Treasurer to sign off the Annual Report and Statement of Accounts for 2022/2023.

AGREED (unanimously) that:

- i) the statement of accounts as presented in Appendix A for the financial year 2022/2023 be approved.
- ii) the 2022/2023 budgeted surplus distribution as detailed in Appendix A, 3.7, pages 7 and 8 be approved.
- iii) up to £82,747 of unused capital budget in 2022/2023, as detailed in 3.8.1 of the report, to be carried forward into 2023/2024 be approved.
- iv) the detailed revenue and capital information provided in Appendix C, be noted only.

## 9 FINANCIAL MANAGEMENT REVIEW APRIL-JUNE 2023

The report provided the forecasted year end position for 2023/2024 financial year for the Mansfield Crematorium as at 30 June 2023.

The Finance representative 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 be for noting only.

10 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme, with future changes to dates and times to be considered.

11 DATE OF NEXT MEETING - MONDAY, 11 DECEMBER 2023 AT MANSFIELD DISTRICT COUNCIL OFFICES

12 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.

13 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 11.21 am.

Chairman

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

Document is Restricted

# Agenda Item 5



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

Date: Monday 15<sup>th</sup> January 2024 (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	
Type of report	Open Report
Report Title	Operations Report
Purpose of Report	This report seeks to provide an update on staff and the current operation of the crematorium
Recommendations	1. That the committee note the report

## **1.0 Background**

The previous report was presented to the committee in September 2023. This report provides the committee with an update on progress since the last meeting.

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

### **2.1 Staffing**

2.1.1 The staffing restructure is currently being finalised and the staff consultation is expected to start before the Christmas period. The restructure focuses on efficiency, cost saving and resilience. The restructure will also address the previous removal of weekend working, which has caused an increase in complaints from families unable to access the Book of Remembrance.

### **2.2 Cremator and Ancillary Equipment**

2.2.1 Cremator 2 has experienced a breakdown and is currently not operating. Repair works are scheduled for January 2024. Reduced capacity is expected until the repair is completed.

2.2.2 A breakdown on cremator three was repaired in the same day but highlighted the need to consider a full re wire of each of the cremators



- 2.2.3 Our current maintenance supplier has been tasked with providing a quote for us to replace the control panels and carry out a full re wire. This was trying to be avoided but in light of the awaited decision regarding the new build crematorium, the work is needed in order to ensure full capacity can be maintained until such time as the future requirements for the crematorium have been determined.
- 2.2.4 £198,000 is currently held in general reserves for the purposes of temporary cremators and this option is being revisited in order to be able to provide a comparison between installing temporary cremators and the required works on the existing cremators. Information regarding the financial options will be delivered during the February committee meeting.
- 2.2.5 Annual servicing is pre planned and scheduled for 2024, in order to carry out preventative maintenance where possible.

### **2.3 Metal recycling Scheme**

- 2.3.1 A donation of £14,000 has been made to John Eastwood Hospice, because of the metal recycling scheme. This is ADC’s nomination. A PR exercise is being carried out in order to support the Hospice with raising awareness of impact that donations have.

### **2.4 Christmas**

- 2.4.1 The Christmas memorial service is taking place on Saturday 9<sup>th</sup> December. Last years’ service was a success with feedback from families being excellent. Donations from the event will be made to John Eastwood Hospice in line with the charity rotation. Families who attend on the day can send in photos of their loved ones, to be shown throughout the service, and catering is being supplied and donated by a local café. A list of all donors and acts for the event will be published in a press release following the service. The event is a designed to bring families together but also include donations of time from the wider bereavement service team, including celebrants and Funeral Directors, who donate their time to take part in the service.
- 2.4.2 Operations will continue as normal between Christmas and New Year, in order to support the throughput from the local hospitals.

### **2.5 Cremation Data**

- 2.5.1 Cremation numbers decreased during the last quarter. This is being attributed to lower death rates during this period. The last published death rates data suggest a 9% decrease nationally in death rates in the first month of quarter two. While there has not been a significant rise in cremation numbers, in comparison to this time last year, numbers are expected to increase at the end of December and into the new year.

<b>Year</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Q1</b>	565	745	533	576	561
<b>Q2</b>	505	511	558	595	476
<b>Q3</b>	579	640	607	512	
<b>Q4</b>	660	838	601	691	
<b>Total</b>	2309	2734	2299	2374	

### **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.

N/A

# Agenda Item 6



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

Date: 15 January 2024

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

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

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor.

Contact Details:- email [estocks@mansfield.gov.uk](mailto:estocks@mansfield.gov.uk) or tel. 01623 463498

Report Summary	
<b>Type of report</b>	Open Report
<b>Report Title</b>	Financial Management Review April-September 2023
<b>Purpose of Report</b>	This report shows the forecasted year end position for the 2023/2024 financial year for the Mansfield Crematorium as at 30 September 2023
<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. The financial information provided in appendix 1, table 1 and table 2 is for noting only.</li><li>2. The budget for Capital Flue Ways Repair/Maintenance is increased, as detailed in 1.1.6 of this report</li></ol>

## **1.0 Background**

1.1 Summary forecast financial position as at 30 September 2023 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 30 September 2023 and the variances to revised budgets expected at the financial year end. Explanations are provided where there are significant variances between the forecasted out-turn position and the revised budgets.

**Table 1**

CREMATORIUM REVENUE	FULL YEAR				1 April 2023 to 30 September 2023
	Description	Original Budget	Current Budget	Forecast	Variance - Forecast to Revised Budget
Employee Costs	472,478	490,027	508,286	18,259	230,931
Premises Related Expenses	585,394	585,394	569,595	-15,799	203,691
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	203,649	203,649	214,167	10,518	59,055
Support Services	71,985	71,985	71,985	0	7,684
Depreciation & Impairment	129,265	129,265	129,265	0	0
<b>Revenue Gross Expenditure</b>	<b>1,462,971</b>	<b>1,480,520</b>	<b>1,493,498</b>	<b>12,978</b>	<b>501,361</b>
Revenue Income	-2,137,683	-2,137,683	-2,233,680	-95,997	-926,728
<b>Revenue Gross Income</b>	<b>-2,137,683</b>	<b>-2,137,683</b>	<b>-2,233,680</b>	<b>-95,997</b>	<b>-926,728</b>
<b>Net Cost of Service</b>	<b>-674,712</b>	<b>-657,163</b>	<b>-740,182</b>	<b>-83,019</b>	<b>-425,367</b>
Depreciation Reversed	-129,265	-129,265	-129,265	0	0
Contribution from/to General Reserves	-71,409	-88,958	-5,939	83,019	0
<b>Below Net Cost of Service</b>	<b>-200,674</b>	<b>-200,674</b>	<b>-135,204</b>	<b>83,019</b>	<b>0</b>
<b>Net (-) Surplus</b>	<b>-875,386</b>	<b>-875,386</b>	<b>-875,386</b>	<b>0</b>	<b>-425,367</b>

CREMATORIUM CAPITAL	FULL YEAR				1 April 2023 to 30 September 2023
	Description	Original Budget	Current Budget	Forecast	Variance - Forecast to Revised Budget
Capital - Fire Doors and Works SSRS - Design Services	0	34,918	34,918	0	587
Crem Cap New Dev Crematorium Hired/Contracted Services	4,626,286	4,626,286	37,000	-4,589,286	250
Crem Cap New Dev Crematorium SSRS - Design Services	8,000	8,000	8,000	0	643
Crem Cap Mezzanine Repair/Maintenance Buildings	0	7,829	7,829	0	0
Crem Cap Flue Ways Repair/Maintenance Buildings	0	40,000	54,120	14,120	54,120
PPW Capital Programme	6,000	6,000	6,000	0	0
<b>Capital Gross Expenditure</b>	<b>4,640,286</b>	<b>4,723,033</b>	<b>147,867</b>	<b>-4,575,166</b>	<b>55,600</b>

#### 1.1.1 Employee Expenses total forecasted variance £18,259.

There has been an increase due to a voluntary redundancy of a technician post, which is partially offset by the removal of a gardener/technician post from the establishment at the end of September 2023.

Approved changes were also made to the Superannuation and Pension Deficit Lump Sum budget requirements by NCC after the JCC budgets were set.

#### 1.1.2 Premises Expenses total forecasted variance -£15,799.

Following a successful rateable value appeal, the Business Rates budget has been reduced.

The Crematorium combined insurance premium has also reduced in this financial year, contributing to the savings.

The forecast budget for Repair/Maintenance Fixed Plant Cremators has been increased to £140,000 due to a cremator breakdown that needs repairing.

### 1.1.3 Supplies and Services total for forecasted variance £10,518.

Increased forecasted spend on Cameo Non Abatement fees, software licenses and Wi-Fi telephone lines. This has been partially offset by savings on advertising and reduced demand for organist fees.

Increased medical fees due to a revised throughput estimate from 2,100 to 2,200.

### 1.1.4 Income total forecasted variance -£95,997.

Forecast for webcasting income has increased due to demand for this service. However, income for organist has reduced due to lower demand

Forecast for cremation fees and medical fees has also increased due to revised throughput estimate from 2,100 to 2,200.

### 1.1.5 Below Net Cost of Service forecasted variance £83,019.

Due to the above forecast revisions, we are forecasting that to meet the budgeted surplus we need a contribution from the General Reserve of £5,939.

### 1.1.6 Capital

At September 2023, the capital spend is £55,600.

The original capital budget for the new crematorium development is £4,626,286. The estimated spend for this financial year is currently £37,000.

The budget for this project is discussed in more detail in the Development Report.

Flue ways spend to end of September is £54,120, however the carry forward budget is only £40,000. It is recommended that the budget is increased from £40,000 to £54,120 from the Capital Fund to finance these works, as there is not the facility to fund this from revenue.

### 1.1.7 Balance Sheet Review – table 2 below shows the balance sheet as at 30 September 2023.

Table 2

## Mansfield &amp; District Joint Crematorium

## Balance Sheet as at 30 Sep 2023

31 March 2023	30 Sep 2023
£	£
1,784,445 Property, Plant & Equipment	1,784,445
<b>1,784,445 Long Term Assets</b>	<b>1,784,445</b>
305,428 Short Term Debtors	184,407
-25,625 Provisions	-25,625
2,079,121 Cash and Cash Equivalents	3,327,690
<b>2,358,924 Current Assets</b>	<b>3,486,472</b>
-992,219 Short Term Creditors	-875,000
<b>-992,219 Current Liabilities</b>	<b>-875,000</b>
-268,000 Net Pension Liability	-268,000
<b>-268,000 Long Term Liabilities</b>	<b>-268,000</b>
<b>2,883,151 Net Assets</b>	<b>4,127,917</b>
<b><u>Financed by:</u></b>	
585,598 Capital Fund	1,404,998
0 Surplus/(deficit) in year	425,367
781,108 General Reserve	781,108
<b>1,366,706 Usable Reserves</b>	<b>2,611,473</b>
387,172 Revaluation Reserve	387,172
1,397,272 Capital Adjustment Accounts	1,397,272
-268,000 Pension Reserve	-268,000
<b>1,516,444 Unusable Reserves</b>	<b>1,516,444</b>
<b>2,883,151 Total Reserves</b>	<b>4,127,917</b>

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

Short term debtors – the total outstanding debtors at 30 September 2023 was £184,407. Table 3 below breaks down the value outstanding per period.

**Table 3**

<b>Summary</b>	<b>£</b>
2021/2022	2,638
2022/2023	3,489
April 2023	-
May 2023	6,444
June 2023	15,715
July 2023	15,453
August 2023	12,615
September 2023	128,055
<b>Total</b>	<b>184,407</b>

Provisions – at the financial year end the value required for this provision will be recalculated based on the age and value of outstanding debtor invoices as at 31 March 2024.

Cash and cash equivalents – the main changes relate to accrued creditor payments to suppliers and the revenue surplus calculated up to 30 September 2023 in the revenue accounts.

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

General reserves – the general reserve is a usable reserve and the brought forward balance as at 1 April 2023 was £781,108 as shown in table 4 below. The general reserves may be partly used to finance the new development crematorium project costs.

**Table 4**

<b>General Reserves Balance Brought Forward 1 April 2023</b>	<b>£781,108</b>
<b>Less Provision for Temporary Cremators</b>	<b>-£198,000</b>
<b>Less Contributions from General Reserve 2023/24</b>	<b>-£5,939</b>
<b>General Reserves Forecasted Balance as at 31 March 2024 (Surplus/-Deficit)</b>	<b>£577,169</b>

**Table 5**

<b>Capital Fund Balance Brought Forward 1 April 2023</b>	<b>£585,598</b>
<b>Add:</b>	
<b>Planned Preventative Maintenance 2023/24</b>	<b>-£6,000</b>
<b>Design Services fees 2023/24</b>	<b>-£8,000</b>
<b>Hired/Contracted Services New Development</b>	<b>-£37,000</b>
<b>Increase to Capital Flue Ways Repair/Maintenance 2023/24</b>	<b>-£14,120</b>
<b>Capital Fund Forecasted Balance as at 31 March 2024 (Surplus/-Deficit)</b>	<b>£520,478</b>

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

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

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

1.1.8 The surplus position at 30 September 2023 is £425,367.

The year-end forecast position to 31 March 2024 is a surplus of £869,447 compared to the current budget of £875,386, which is a decrease in surplus of £5,939. However, the surplus allocated will be the budgeted surplus of £875,386 with any additional surplus required being funded from the General Reserve at the financial year end.

Table 6 below shows the forecast surplus payments to each authority based on the forecasted budget surplus and the usage to date by area as at 30 September 2023.

**Table 6**

<b>District</b>	<b>April - September 2023 Number of Cremations</b>	<b>April - September 2023 Usage Percentage</b>	<b>Year End Forecast Budget Surplus £875,386 split</b>
Ashfield	434	49.15%	£430,258
Mansfield	398	45.07%	£394,568
Newark & Sherwood	51	5.78%	£50,560
<b>TOTAL</b>	<b>883</b>	<b>100.00%</b>	<b>£875,386</b>

### **3. Proposals**

To receive and comment upon the Financial Management Review Report April-September 2023 and note its content.

### **4. Implications**

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

### **Background Papers and Published Documents**

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

**NIL**



## Appendix 1

REVENUE CREMATORIUM	Full Year				1 April 2023 to 30 September 2023
	Description	Original Budget	Current Budget	Forecast Budget	Variance Forecast Budget to Revised Budget
	£	£	£	£	£
Salaries Basic Pay	344,124	331,616	344,124	12,508	151,690
Salaries Overtime	15,000	15,000	18,500	3,500	11,230
Salaries National Insurance	29,931	28,833	29,931	1,098	14,783
Salaries Superannuation	67,104	70,634	73,298	2,664	34,266
Salaries Vacancy Savings	-6,617	-6,373	-6,617	-244	0
Superann Additional Allowances	1,400	28,340	28,809	469	882
Pension Deficit Lump Sum	16,151	8,980	8,980	0	3,742
Redundancy Payments	0	7,612	7,612	0	7,612
Training Expenses Staff	3,472	3,472	1,736	-1,736	1,190
Apprenticeship Levy	1,913	1,913	1,913	0	0
Pay In Lieu Of Notice	0	0	0	0	5,536
<b>Employee Related Expenditure</b>	<b>472,478</b>	<b>490,027</b>	<b>508,286</b>	<b>18,259</b>	<b>230,931</b>
Repair/Maintenance Buildings	30,000	30,000	30,000	0	22,281
Grounds Maintenance General	17,500	17,500	18,500	1,000	10,602
EPA Testing	1,200	1,200	1,295	95	1,295
Repair/Maintenance Fixed Plant Cremators	102,000	102,000	140,000	38,000	21,208
Electricity	98,915	98,915	98,915	0	26,660
Gas	212,180	212,180	212,180	0	58,460
Rent of Premises	159	159	159	0	0
Business Rates	91,290	91,290	41,641	-49,649	41,641
Sewage/Water Rates	6,930	6,930	5,248	-1,682	2,205
Insurance	20,600	20,600	17,237	-3,363	17,237
Cleaning Materials	4,200	4,200	4,000	-200	2,104
Legionella	420	420	420	0	0
<b>Premises Related Expenditure</b>	<b>585,394</b>	<b>585,394</b>	<b>569,595</b>	<b>-15,799</b>	<b>203,691</b>
Car Allowances	200	200	200	0	0
<b>Transport Related Expenditure</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
Furniture Acquisitions	2,000	2,000	1,800	-200	0
Light Plant and Tools	2,000	2,000	2,000	0	1,254
Material Purchases	5,500	5,500	5,000	-500	827
Rodent Control	500	500	500	0	0
Office Machinery Replacement	500	500	500	0	0
Uniforms	2,000	2,000	2,000	0	406
Printing	1,500	1,500	1,800	300	695
Stationery	2,000	2,000	2,000	0	-13
Advertising Other	1,500	1,500	400	-1,100	0
Hired & Contracted Services (large coffins)	2,000	2,000	2,000	0	395
Waste Collection Skips	1,000	1,000	1,000	0	-570
Medical Referee Fees	38,850	38,850	40,700	1,850	15,873
Payments to Local Authorities	7,250	7,250	7,417	167	4,140
Software Licences	10,250	10,250	15,250	5,000	2,520
Systems Software	300	300	300	0	4,827
Telephones	9,500	9,500	14,841	5,341	6,496
Webcasting Costs	15,000	15,000	15,000	0	9,385
Conference Expenses	1,000	1,000	500	-500	0
Subscriptions	1,400	1,400	1,400	0	405
Book of Remembrance Inscriptions	8,000	8,000	8,000	0	3,375
External Legal Expenses - valuation	1,500	1,500	1,500	0	0
Memorials	27,099	27,099	27,099	0	3,971
Other Expenses General	500	500	500	0	0
Temporary Memorials	0	0	0	0	3,730
Organist Fees	2,500	2,500	500	-2,000	202
CAMEO Non Abatement Fees	60,000	60,000	62,160	2,160	1,138
<b>Supplies &amp; Services Expenditure</b>	<b>203,649</b>	<b>203,649</b>	<b>214,167</b>	<b>10,518</b>	<b>59,055</b>

REVENUE CREMATORIUM	Full Year				1 April 2023 to 30 September 2023
Description	Original Budget	Current Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Building Repairs	0	0	0	0	0
Design Services	8,000	8,000	8,000	0	320
Trade Waste/Recycling	7,496	7,496	7,496	0	7,349
Waste Tfr Station	0	0	0	0	15
Central Corporate Overhead	56,489	56,489	56,489	0	0
<b>Support Services</b>	<b>71,985</b>	<b>71,985</b>	<b>71,985</b>	<b>0</b>	<b>7,684</b>
Depreciation	129,265	129,265	129,265	0	0
<b>Depreciation and Impairment</b>	<b>129,265</b>	<b>129,265</b>	<b>129,265</b>	<b>0</b>	<b>0</b>
<b>Revenue Gross Expenditure</b>	<b>1,462,971</b>	<b>1,480,520</b>	<b>1,493,498</b>	<b>12,978</b>	<b>501,361</b>
Grants Current Year - Childrens Funeral Fund	0	0	0	0	-7,666
Book of Remembrance Inscriptions	-19,000	-19,000	-19,000	0	-9,342
Charities Collection	0	0	0	0	-848
Crematorium Containers	-110	-110	-110	0	-68
Crematorium Memorials	-74,235	-78,235	-78,235	0	-32,066
Organist	-3,975	-3,975	-750	3,225	-236
Cremation Fees	-1,939,403	-1,939,403	-2,030,600	-91,197	-843,403
Webcasting Fees	-23,625	-23,625	-30,000	-6,375	-15,820
Interest Income	-2,500	-2,500	-2,500	0	0
Medical Fees	-38,850	-38,850	-40,700	-1,850	-17,279
Misc Income	-1,800	-1,800	-1,800	0	0
Internal Recharge General Fund	-29,985	-29,985	-29,985	0	0
Memorial Tree	-4,200	-200	0	200	0
<b>Income</b>	<b>-2,137,683</b>	<b>-2,137,683</b>	<b>-2,233,680</b>	<b>-95,997</b>	<b>-926,728</b>
<b>Revenue Gross Income</b>	<b>-2,137,683</b>	<b>-2,137,683</b>	<b>-2,233,680</b>	<b>-95,997</b>	<b>-926,728</b>
<b>Net Cost of Service</b>	<b>-674,712</b>	<b>-657,163</b>	<b>-740,182</b>	<b>-83,019</b>	<b>-425,367</b>
Depreciation to be Reversed	-129,265	-129,265	-129,265	0	0
Contribution from/to General Reserves	-71,409	-88,958	-5,939	83,019	0
<b>Below Net Cost of Service Sub Total</b>	<b>-200,674</b>	<b>-218,223</b>	<b>-135,204</b>	<b>83,019</b>	<b>0</b>
<b>Net Surplus</b>	<b>-875,386</b>	<b>-875,386</b>	<b>-875,386</b>	<b>0</b>	<b>-425,367</b>

CAPITAL CREMATORIUM	Full Year				1 April 2023 to 30 September 2023
Description	Original Budget	Current Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals
	£	£	£	£	£
Capital - Fire Doors and Works SSRS - Design Services	0	34,918	34,918	0	587
Crem Cap New Dev Crematorium Hired/Contracted Services	4,626,286	4,626,286	37,000	-4,589,286	250
Crem Cap New Dev Crematorium SSRS - Design Services	8,000	8,000	8,000	0	643
Crem Cap Mezzanine Repair/Maintenance Buildings	0	7,829	7,829	0	0
Crem Cap Flue Ways Repair/Maintenance Buildings	0	40,000	40,000	0	54,120
PPW Capital Programme	6,000	6,000	6,000	0	0
<b>Grand Total</b>	<b>4,640,286</b>	<b>4,723,033</b>	<b>133,747</b>	<b>-4,589,286</b>	<b>55,600</b>

# Agenda Item 7



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

Date: 15<sup>th</sup> January 2024

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

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

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor.

Contact Details:- email [estocks@mansfield.gov.uk](mailto:estocks@mansfield.gov.uk) or tel. 01623 463498

Report Summary	
<b>Type of report</b>	<b>Open Report</b>
<b>Report Title</b>	ANNUAL REVIEW OF FEES AND CHARGES FOR 2023/24
<b>Purpose of Report</b>	This report shows the proposed fees and charges to be introduced from 1 April 2024 to 31 March 2025.
<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. That the proposed cremation fee as shown in table 2 for the period 1 April 2024 to 31 March 2025 be approved. The fee proposed for 2024/25 is £969, which is an increase of £46 (5%) on the 2023/24 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.</li><li>2. That the proposed standard cremation fees as shown in table 2 for 2024/25 and 2025/26 be approved in principle. The standard cremation fees proposed are: 2024/25 £969, 2025/26 £1,017 and 2026/27 £1,068, being an increase of 5% in all three years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.</li><li>3. That the proposed fees and charges for 1 April 2023 to 31 March 2024, as set out in Appendix 1 are approved.</li></ol>

## 1.0 **Background**

- 1.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2024 to 31 March 2025.
- 1.2 The standard cremation fee increase for 2023/24 was 7.5%.
- 1.3 The options for adjusting fees and charges comprise:
  - Increase to cover a general inflationary increase
  - Increase to cover a specific inflationary increase
  - Increase or decrease to achieve the Committee's priorities
  - Change to reflect market conditions
  - Change to reflect actual cost of service
  - Change to generate additional real income

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

- 1.4 Charges are generally rounded to the nearest 50 pence or £1.
- 1.5 The types of cremation fees listed in Appendix 1, include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation.
- 1.6 The fees and charges put forward have been used in calculating the proposed budgets for 2024/25 and changes to this would result also in changes to those budgets.
- 1.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 6.7% at September 2023. The Bank of England Monetary Policy Report stated that inflation has been high in recent years due to a series of global shocks, including the Covid pandemic, the invasion of Ukraine and a fall in the number of people available to work, which meant that employers pushed wages higher to attract applicants. The Monetary Policy Committee expects inflation to continue to fall in 2023, and it will meet the target of 2% in 2025.
- 1.8 The Bank of England base dropped to a historic low level of 0.1% in March 2020, in response to the Covid-19 pandemic and subsequent national lockdowns. However, since the beginning of 2022, the base rate has been rising again, and is currently at 5.25%, the highest it has been since 2008. The base rate is not expected to decrease again in 2023/24, as the Bank of England is using interest rate rises to try to tame ever-increasing inflation.
- 1.9 Table 1 below compares the 2023/24 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2021 and 2022 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

**Table 1**

<b>Crematorium</b>	<b>Adult Standard Cremation Fee 2022/23</b>	<b>Number of Cremations 2021</b>	<b>Number of Cremations 2022</b>
Bramcote	<b>£748.00</b>	2,580	2,462
Wilford Hill - Nottingham (non-city residents)	<b>£750.00</b>	1,705	1,636
Derby	<b>£778.00</b>	2,042	2,045
Barnaby Moor - Retford	<b>£825.00</b>	1,840	1,745
<b>Mansfield</b>	<b>£858.00</b>	<b>2,493</b>	<b>2,240</b>
Babworth - Retford	<b>£895.00</b>	823	1,402
Chesterfield	<b>£905.00</b>	2,420	2,292
Gedling	<b>£925.00</b>	1,631	1,949
Amber Valley - Swanwick	<b>£930.00</b>	1,544	1,763
Grantham	<b>£999.00</b>	1,142	1,113
Sherwood Forest - Ollerton	<b>£999.00</b>	945	1,377
<b>TOTAL Number of Cremations</b>		<b>19,165</b>	<b>20,024</b>

Within the local area the Mansfield Crematoria is the 5<sup>th</sup> lowest in price for an adult standard cremation fee for 2023/24.

- 1.10 Data obtained from the Cremation Society as at 1 January 2023 states that of the 314 Crematoria in the UK, Mansfield is the 198<sup>th</sup> lowest in price for a basic cremation (168<sup>th</sup> lowest at 1 January 2022).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% for 2024/25, 2025/26 and 2026/27.

**Table 2**

	<b>Approved</b>	<b>Proposed 5% increase</b>	<b>Estimate assuming 5% increase</b>	
	<b>2023/24 £</b>	<b>2024/25 £</b>	<b>2025/26 £</b>	<b>2026/27 £</b>
Cremation fee	923.00	969.00	1,017.00	1,068.00
Medical referees fee	18.50	18.50	18.50	18.50
<b>TOTAL FEE</b>	<b>941.50</b>	<b>987.50</b>	<b>1035.50</b>	<b>1086.50</b>

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2024/2025 is £987.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2024/25 and the additional forecasted income that the higher percentage increases would generate.

**Table 3**

	Percentage increases to the 2023/2024 Cremation Fee					
	5%	6%	7%	8%	9%	10%
Standard Cremation Fee	£969	£978	£988	£997	£1,006	£1,015
Forecasted Number of Cremations	2,200	2,200	2,200	2,200	2,200	2,200
Forecasted Cremation Fee Income	£2,131,800	£2,152,436	£2,172,742	£2,193,048	£2,213,354	£2,233,660
<b>Forecasted Additional Income if % rise Increased</b>		<b>£20,636</b>	<b>£40,942</b>	<b>£61,248</b>	<b>£81,554</b>	<b>£101,860</b>

1.14 A 5% increase is the recommended option within this report.

1.15 The income received from the standard cremation fees for the financial years 2020/21 to 2022/23 is shown in table 4 below:

**Table 4**

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2020/21 (Covid19)	£778.00	2,626	£1,925,251	£332,358
2021/22	£817.00	2,300	£1,810,501	<b>-£114,750</b>
2022/23	£858.00	2,374	£1,913,995	£103,494

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

1.16 Table 5 below shows the standard cremation fee proposed for 2024/25, 2025/26 and 2026/27. The number of cremations forecast from 2023/24 and 2024/25 is 2,200 per annum, and 2025/26 is 1,800 due to the opening of a crematorium in Shirebrook.

**Table 5**

<b>Year</b>	<b>Standard Cremation Fee Proposed</b>	<b>Increase in Cremation Fee</b>	<b>Number of Cremations</b>	<b>Annual Income Forecast</b>
2024/25	£969.00	£45	2,200	£2,131,800
2025/26	£1,017.00	£48	1,800	£1,830,600
2026/27	£1,068.00	£51	1,800	£1,922,400

- 1.17 During January to December 2022 Mansfield Crematorium carried out 2,240 cremations, ranking it the 53<sup>rd</sup> highest of the 322 Crematoria operating throughout the UK (35<sup>th</sup> highest in 2021).
- 1.18 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2024/25 – 2025/26 and the reserves of the JCC needs to be considered.

**2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

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

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

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

**4.0 Implications**

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

**Background Papers and Published Documents**

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

**Appendix 1**

MANSFIELD CREMATORIUM FEES	2022/2023	APPROVED FEES AND CHARGES 2023/2024			Estimated 5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	5.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b>CREMATION FEES</b>														
For the cremation:														
(i) of the body of a person. This is for an hour long funeral held at peak time on a weekday.	£858.00	£923.00	£0.00	£923.00	£46.15	£969.15	£969.00	£0.00	£969.00	EXEMPT	£46.00	4.98%	£46.00	To cover general inflation
(ii) surcharge for a Saturday Service	£115.50	£121.50	£0.00	£121.50	£6.08	£127.58	£127.00	£0.00	£127.00	EXEMPT	£5.50	4.53%	£5.50	To cover general inflation
(iii) of the body of a person. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday.	£696.00	£731.00	£0.00	£731.00	£36.55	£767.55	£768.00	£0.00	£768.00	EXEMPT	£37.00	5.06%	£37.00	To cover general inflation
(iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday.	£696.00	£731.00	£0.00	£731.00	£36.55	£767.55	£768.00	£0.00	£768.00	EXEMPT	£37.00	5.06%	£37.00	To cover general inflation
(v) of the body of a person. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday.	£400.00	£420.00	£0.00	£400.00	£20.00	£420.00	£420.00	£0.00	£420.00	EXEMPT	£20.00	5.00%	£0.00	To cover general inflation
(vi) of the body of a person under the age of 18 years but over 24 weeks gestation during pregnancy (Government recharge to the Children's Funeral Fund)	£210.00	£220.50	£0.00	£210.00	£10.50	£220.50	£221.00	£0.00	£221.00	EXEMPT	£11.00	5.24%	£0.50	To cover general inflation
<b>Each cremation is subject to:</b>														
A medical referees charge	£18.50	£18.50	£0.00	£18.50	£0.00	£18.50	£19.00	£0.00	£19.00	EXEMPT	£0.50	2.70%	£0.50	To cover general inflation
<b>The above Cremation Fees include:</b>														
*The use of the service chapel														
*All attendances after the coffin has been placed on the catafalque														
*Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away														
*The provision of recorded music														
*A cremation certificate, is supplied for all cremated remains removed from the crematorium														
<b>MANSFIELD CREMATORIUM FEES</b>	<b>2022/2023</b>	<b>APPROVED FEES AND CHARGES 2023/2024</b>			<b>Estimated 5% INFLATION INCREASE 2024/2025</b>		<b>PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025</b>							
		Net	VAT @ 20%	Total Fee	5.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b>MISCELLANEOUS CREMATION FEES</b>														
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	£48.00	£49.00	£0.00	£50.50	£2.53	£53.03	£53.00	£0.00	£53.00	EXEMPT	£2.50	4.95%	£4.00	To cover general inflation
The use of the chapel for an extended services/or additional time fee	£156.00	£159.50	£0.00	£165.00	£8.25	£173.25	£173.50	£0.00	£173.50	EXEMPT	£8.50	5.15%	£14.00	To cover general inflation
The use of the chapel only (memorial or service elsewhere)	£291.00	£297.00	£0.00	£305.50	£15.28	£320.78	£321.00	£0.00	£321.00	EXEMPT	£15.50	5.07%	£24.00	To cover general inflation
The strewing of remains cremated from elsewhere - administration fee	£62.00	£63.50	£0.00	£63.50	£3.18	£66.68	£67.00	£0.00	£67.00	EXEMPT	£3.50	5.51%	£3.50	To cover general inflation
Retention of cremated remains - fee per month	£23.00	£23.50	£0.00	£23.50	£1.18	£24.68	£25.00	£0.00	£25.00	EXEMPT	£1.50	6.38%	£1.50	To cover general inflation
Register search - fee per year searched	£10.00	£10.17	£1.83	£11.00	£0.55	£11.55	£10.00	£2.00	£12.00	SR	£1.00	9.09%	-£0.17	To cover general inflation
<b>CONTAINERS</b>														
The supply of an additional bio box if required	£16.00	£16.50	£0.00	£17.00	£0.85	£17.85	£18.00	£0.00	£18.00	EXEMPT	£1.00	5.88%	£1.50	To cover general inflation
A standard casket	£58.00	£61.00	£0.00	£61.00	£3.05	£64.05	£64.00	£0.00	£64.00	EXEMPT	£3.00	4.92%	£3.00	To cover general inflation
An infant casket	£20.50	£21.50	£0.00	£21.50	£1.08	£22.58	£23.00	£0.00	£23.00	EXEMPT	£1.50	6.98%	£1.50	To cover general inflation
<b>ASH VAULTS</b>														
For the interment of cremated remains only:														
10 year lease (holds 4 sets of remains)	£1,100.00	£935.00	£187.00	£1,122.00	£56.10	£1,178.10	£981.67	£196.33	£1,178.00	SR	£56.00	4.99%	£46.67	To cover general inflation
Renewal of 10 year lease	£600.00	£525.00	£105.00	£630.00	£31.50	£661.50	£551.67	£110.33	£662.00	SR	£32.00	5.08%	£26.67	To cover general inflation
Double plaque/new plaque or 2nd Interment	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.92	£53.58	£321.50	SR	£15.50	5.07%	£12.92	To cover general inflation
10 year lease (holds 2 sets of remains)	£612.00	£520.00	£104.00	£624.00	£31.20	£655.20	£545.83	£109.17	£655.00	SR	£31.00	4.97%	£25.83	To cover general inflation
Renewal of 10 year lease	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation
Double plaque/new plaque or 2nd Interment	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation
Underground Vault renewal of 10 year lease	£306.00	£260.42	£52.08	£312.50	£15.63	£328.13	£273.33	£54.67	£328.00	SR	£15.50	4.96%	£12.92	To cover general inflation



	2022/2023	APPROVED FEES AND CHARGES 2023/2024			Estimated 5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	5.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b>WEBCASTING &amp; DIGITAL IMAGERY</b>														
Webcast service live. A live webcast plus access to a recording of the webcast to watch again for a further 28 days.Price inclusive of download link	£70.00	£61.25	£12.25	£73.50	£3.68	£77.18	£64.17	£12.83	£77.00	SR	£3.50	4.76%	£2.92	To cover general inflation
Webcast Service Live only		£40.84	£8.16	£49.00	£2.45	£51.45	£42.50	£8.50	£51.00	SR	£2.00	4.08%	£1.66	To cover general inflation
Physical copy of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£60.00	£52.50	£10.50	£63.00	£3.15	£66.15	£55.00	£11.00	£66.00	SR	£3.00	4.76%	£2.50	To cover general inflation
Additional physical copies of webcast (DVD/Blu-Ray/USB). A recording presented in a customised case	£25.00	£21.88	£4.38	£26.25	£1.31	£27.56	£23.33	£4.67	£28.00	SR	£1.75	6.67%	£1.45	To cover general inflation
Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen		£82.50	£16.50	£99.00	£4.95	£103.95	£86.67	£17.33	£104.00	SR	£5.00	5.05%	£4.17	To cover general inflation
Memory Box Keepsake - A premium quality memory box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the live stream/tribute or if both if both products were chosen		£124.17	£24.83	£149.00	£7.45	£156.45	£130.42	£26.08	£156.50	SR	£7.50	5.03%	£6.25	To cover general inflation
Visual tribute - single photo, shown throughout the service.	£6.00	£5.42	£1.08	£6.50	£0.33	£6.83	£5.83	£1.17	£7.00	SR	£0.50	7.69%	£0.42	To cover general inflation
Visual tribute - each additional single photo		£5.42	£1.08	£6.50	£0.33	£6.83	£5.83	£1.17	£7.00	SR	£0.50	7.69%	£0.42	To cover general inflation
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	£50.00	£43.75	£8.75	£52.50	£2.63	£55.13	£45.83	£9.17	£55.00	SR	£2.50	4.76%	£2.08	To cover general inflation
Visual tribute - Music slide show. A professional photo tribute of up to 25 photos set to music played as a one off during the service.	£80.00	£70.00	£14.00	£84.00	£4.20	£88.20	£73.33	£14.67	£88.00	SR	£4.00	4.76%	£3.33	To cover general inflation
Visual tribute - themed pro tribute. A photo montage with a difference; users can choose from a range of themes and have their montage professionally edited and timed to their chosen piece of music		£82.50	£16.50	£99.00	£4.95	£103.95	£86.67	£17.33	£104.00	SR	£5.00	5.05%	£4.17	To cover general inflation
Visual tribute - bespoke tribute. A professionally crafted bespoke tribute for the service by the in-house media team. Families and arrangers will have access to a 'bespoke concierge' to create something unique and personal. Product prices on scale of the project with prices starting from £500.				POE					POE					
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	£25.00	£22.08	£4.42	£26.50	£1.33	£27.83	£23.33	£4.67	£28.00	SR	£1.50	5.66%	£1.25	To cover general inflation
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Visual tribute - Downloadable pro photo tribute		£8.33	£1.67	£10.00	£0.50	£10.50	£9.17	£1.83	£11.00	SR				To cover general inflation
Additional physical copies	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Additional photos - for each extra set of 25 photos	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation
Simple bundle - Holding photo, Music Slideshow, Webcast (Live and on demand) x 1 keepsake (choose USB or DVD)		£132.50	£26.50	£159.00	£7.95	£166.95	£139.17	£27.83	£167.00	SR	£8.00	5.03%	£6.67	To cover general inflation
Classic bundle - Holding photo, Themed Photo Tribute, Webcast Live and On Demand, x 1 Video Book, x 1 Memory Boc, 2 x Keepsake items (choose from USB or DVD)		£240.83	£48.17	£289.00	£14.45	£303.45	£252.92	£50.58	£303.50	SR	£14.50	5.02%	£12.09	To cover general inflation
Premium Bundle - Holding Photo, Themed Pro Tribute, Music Slideshow with 50 Photos, Webcast - Live and On Demand, x 1 Video Book, x 1 Memory Boc, x 2 Keepsake Items (choose from USB or DVD)		£382.50	£76.50	£459.00	£22.95	£481.95	£401.67	£80.33	£482.00	SR	£23.00	5.01%	£19.17	To cover general inflation
Service for young people - For young people under the age of 18, we offer a free Live and on Demand Webcast, Holding Photo and basic slideshow of up to 25 photos. The cost of the individual items can be credited against a more premium option.														
Extra work charge - a fee that is applied to any of the standard products for for additional work outside of the norm e.g. late photo additions or amendments	£30.00	£26.25	£5.25	£31.50	£1.58	£33.08	£27.50	£5.50	£33.00	SR	£1.50	4.76%	£1.25	To cover general inflation

MANSFIELD CREMATORIUM FEES	2022/2023	APPROVED FEES AND CHARGES 2023/24			Estimated 7.5% INFLATION INCREASE 2024/2025		PROPOSED FEES AND CHARGES FROM 1 APRIL 2024 TO 31 MARCH 2025							
		Net	VAT @ 20%	Total Fee	7.5%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
<b>MEMORIALS</b>														
<b>CARDS</b>														
<b>Book of Remembrance:</b>														
Entries in Book of Remembrance - fee per line	£40.00	£35.00	£7.00	£42.00	£3.15	£45.15	£37.50	£7.50	£45.00	SR	£3.00	7.14%	£2.50	To cover general inflation
<b>Digital Book of Remembrance:</b>														
Swipe card	£20.00	£17.08	£3.42	£20.50	£1.54	£22.04	£18.33	£3.67	£22.00	SR	£1.50	7.32%	£1.25	To cover general inflation
Additional pages for Digital Book of Remembrance	£62.50	£55.00	£11.00	£66.00	£4.95	£70.95	£59.17	£11.83	£71.00	SR	£5.00	7.58%	£4.17	To cover general inflation
Photos for Digital Book of Remembrance	£62.50	£55.00	£11.00	£66.00	£4.95	£70.95	£59.17	£11.83	£71.00	SR	£5.00	7.58%	£4.17	To cover general inflation
<b>Miniature Book of Remembrance:</b>														
Miniature Book of Remembrance + minimum of 2 lines inscription	£78.50	£68.75	£13.75	£82.50	£6.19	£88.69	£74.17	£14.83	£89.00	SR	£6.50	7.88%	£5.42	To cover general inflation
Fee per extra line	£17.00	£15.00	£3.00	£18.00	£1.35	£19.35	£16.25	£3.25	£19.50	SR	£1.50	8.33%	£1.25	To cover general inflation
<b>Memorial Card:</b>														
Memorial card and minimum of 2 lines inscription	£35.00	£30.00	£6.00	£36.00	£2.70	£38.70	£32.50	£6.50	£39.00	SR	£3.00	8.33%	£2.50	To cover general inflation
Fee per extra line	£16.00	£13.75	£2.75	£16.50	£1.24	£17.74	£15.00	£3.00	£18.00	SR	£1.50	9.09%	£1.25	To cover general inflation
<b>VASE BLOCKS</b>														
10 year lease	£550.00	£467.50	£93.50	£561.00	£42.08	£603.08	£502.50	£100.50	£603.00	SR	£42.00	7.49%	£35.00	To cover general inflation
Renewal of 10 year lease	£250.00	£212.50	£42.50	£255.00	£19.13	£274.13	£228.33	£45.67	£274.00	SR	£19.00	7.45%	£15.83	To cover general inflation
Double plaque or new inscription	£156.00	£133.33	£26.67	£160.00	£12.00	£172.00	£143.33	£28.67	£172.00	SR	£12.00	7.50%	£10.00	To cover general inflation
<b>BRONZE KERB PLAQUE</b>														
5 year lease	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.50	£53.50	£321.00	SR	£15.00	4.90%	£12.50	To cover general inflation
Renewal of 5 year lease	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Double plaque or new inscription	£100.00	£85.00	£17.00	£102.00	£5.10	£107.10	£89.17	£17.83	£107.00	SR	£5.00	4.90%	£4.17	To cover general inflation
<b>MEMORIAL TREE WITH A 10 YEAR LEASE</b>														
With a wooden backed perspex plaque	£800.00	£700.00	£140.00	£840.00	£42.00	£882.00	£735.00	£147.00	£882.00	SR	£42.00	5.00%	£35.00	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Renewal of 10 year lease	£250.00	£212.50	£42.50	£255.00	£12.75	£267.75	£223.33	£44.67	£268.00	SR	£13.00	5.10%	£10.83	To cover general inflation
<b>MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE</b>														
With a perspex plaque with backing	£300.00	£255.00	£51.00	£306.00	£15.30	£321.30	£267.92	£53.58	£321.50	SR	£15.50	5.07%	£12.92	To cover general inflation
Renewal of 5 year lease	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
<b>MEMORIAL ROSE BED</b>														
Renewal of 5 year Lease	£500.00	£425.00	£85.00	£510.00	£25.50	£535.50	£446.67	£89.33	£536.00	SR	£26.00	5.10%	£21.67	To cover general inflation
Renewal, refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
<b>NEW MEMORIALS</b>														
Wooden Bench 10 year lease	£826.00	£702.08	£140.42	£842.50	£42.13	£884.63	£737.50	£147.50	£885.00	SR	£42.50	5.04%	£35.42	To cover general inflation
Renewal of 10 year lease	£423.00	£359.58	£71.92	£431.50	£21.58	£453.08	£377.50	£75.50	£453.00	SR	£21.50	4.98%	£17.92	To cover general inflation
Refurbishment or double inscription on a new plaque	£150.00	£127.50	£25.50	£153.00	£7.65	£160.65	£134.17	£26.83	£161.00	SR	£8.00	5.23%	£6.67	To cover general inflation
Granite bench with inscribed plaque	£1,346.00	£1,144.17	£228.83	£1,373.00	£68.65	£1,441.65	£1,201.67	£240.33	£1,442.00	SR	£69.00	5.03%	£57.50	To cover general inflation
Mushroom plaque inscribed - 5 year lease	£240.00	£204.58	£40.92	£245.50	£12.28	£257.78	£215.00	£43.00	£258.00	SR	£12.50	5.09%	£10.42	To cover general inflation
Renewal of 5 year lease	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Baby tower plaque inscribed	£367.00	£312.08	£62.42	£374.50	£18.73	£393.23	£327.92	£65.58	£393.50	SR	£19.00	5.07%	£15.83	To cover general inflation
Renewal of 10 year lease	£183.00	£155.83	£31.17	£187.00	£9.35	£196.35	£163.75	£32.75	£196.50	SR	£9.50	5.08%	£7.92	To cover general inflation
Replacement Plaque/New inscription	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Baby bench plaque	£367.00	£312.08	£62.42	£374.50	£18.73	£393.23	£327.92	£65.58	£393.50	SR	£19.00	5.07%	£15.83	To cover general inflation
Renewal of 10 year lease	£183.00	£155.83	£31.17	£187.00	£9.35	£196.35	£163.75	£32.75	£196.50	SR	£9.50	5.08%	£7.92	To cover general inflation
Replacement plaque/new inscription	£120.00	£102.08	£20.42	£122.50	£6.13	£128.63	£107.50	£21.50	£129.00	SR	£6.50	5.31%	£5.42	To cover general inflation
Memorial Tree leaf inscribed- 5 year lease	£200.00	£170.00	£34.00	£204.00	£10.20	£214.20	£178.33	£35.67	£214.00	SR	£10.00	4.90%	£8.33	To cover general inflation
Renewal of 5 year lease	£100.00	£85.00	£17.00	£102.00	£5.10	£107.10	£89.17	£17.83	£107.00	SR	£5.00	4.90%	£4.17	To cover general inflation
Replacement leaf/new inscription	£65.00	£52.92	£10.58	£63.50	£3.18	£66.68	£55.83	£11.17	£67.00	SR	£3.50	5.51%	£2.92	To cover general inflation

# Agenda Item 8



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

Date: 15<sup>th</sup> January 2024

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

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

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor.

Contact Details:- email [estocks@mansfield.gov.uk](mailto:estocks@mansfield.gov.uk) or tel. 01623 463498

Report Summary	
<b>Type of report</b>	<b>Open Report</b>
<b>Report Title</b>	REVENUE AND CAPITAL BUDGET 2024/25 – 2026/27
<b>Purpose of Report</b>	To approve the revenue and capital budgets for 2024/25 and the proposals for 2025/26 and 2026/27.
<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. That the proposed revenue and capital budgets for 2024/25 are approved, as per appendix 1.</li><li>2. That the proposed revenue and capital budgets for 2025/26 and 2026/27 are approved in principle, as per appendix 1.</li><li>3. That in 2024/25 an annual surplus of £875,000 is approved</li><li>4. That in 2025/26 and 2026/27 an annual surplus of £366,947 and £387,629 respectively are approved in principle.</li></ol>

## **1.0 Background**

- 1.1 The proposed budgets for 2024/25 and 2025/26 and those originally approved are detailed in Appendix 1 along with the estimates for 2026/27 for consideration by the Joint Committee.
- 1.2 This report is written with the inclusion of the original agreed capital budget of £4.626m, and the relevant capital charges relating to financing this budget. However, no further provision has been made for additional budget which may be required for new development or refurbishment works, as a further decision is to take place on this at the February 2024 meeting of the JCC.
- 1.3 A review of the budgets for 2026/27 onwards will take place prior to the setting of the revenue budgets in 2024, in order to update for any known changes and identify future savings and efficiencies as required.

1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

**Table 1**

Crematorium - REVENUE	2023/24	2024/25		2025/26		2026/27	
	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget
	£	£	£	£	£	£	£
Employee Expenses	471,501	494,092	476,405	517,725	499,055	517,725	523,424
Premises Expenses	585,394	601,356	603,208	617,923	631,341	617,923	662,126
Transport Expenses	200	200	0	200	0	200	0
Supplies and Services	203,649	198,649	196,999	198,649	187,849	198,649	187,849
Support Services	71,985	77,784	80,574	84,151	93,170	84,151	109,134
Depreciation, Impairment & Revaluation Losses	129,265	129,265	129,265	129,265	129,265	129,265	129,265
Capital Charges	0	0	120,000	0	240,000	0	240,000
<b>GROSS EXPENDITURE</b>	<b>1,461,994</b>	<b>1,501,346</b>	<b>1,606,451</b>	<b>1,547,913</b>	<b>1,780,680</b>	<b>1,547,913</b>	<b>1,851,798</b>
Income	-2,107,498	-2,193,100	-2,290,850	-2,293,900	-1,984,250	-2,293,900	-2,076,050
Income Recharges	-29,985	-32,210	-32,210	-34,112	-34,112	-34,112	-34,112
<b>GROSS INCOME</b>	<b>-2,137,483</b>	<b>-2,225,310</b>	<b>-2,323,060</b>	<b>-2,328,012</b>	<b>-2,018,362</b>	<b>-2,328,012</b>	<b>-2,110,162</b>
<b>NET COST OF SERVICE</b>	<b>-675,489</b>	<b>-723,964</b>	<b>-716,609</b>	<b>-780,099</b>	<b>-237,682</b>	<b>-780,099</b>	<b>-258,364</b>
<b>BELOW NET COST OF SERVICE ADJUSTMENTS</b>	<b>-199,897</b>	<b>-129,265</b>	<b>-158,391</b>	<b>-129,265</b>	<b>-129,265</b>	<b>-129,265</b>	<b>-129,265</b>
<b>NET SURPLUS</b>	<b>-875,386</b>	<b>-853,229</b>	<b>-875,000</b>	<b>-909,364</b>	<b>-366,947</b>	<b>-909,364</b>	<b>-387,629</b>

1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2024/25 and 2025/26 by the Joint Committee on 21<sup>st</sup> December 2022. The main changes are as follows:

1.5.1 Employee expenses have decreased by £17,687 in 2024/25 and decreased by £18,670 in 2025/26. The main decreases are due to an employee retirement in 2022/23, and the removal of that post from the budget from 2023/24 onwards.

1.5.2 Premises expenses have increased by £1,852 in 2024/25 and £13,418 in 2025/26. The main reason for the increase in both years relates to re-lining required on all of the cremators to keep them operational.

1.5.3 The budgets for Transport Expenses have been reduced to £0 in 2024/25 and 2025/26.

1.5.4 Supplies and services budgets have decreased by £1,650 in 2024/25 and £10,800 in 2025/26. The reduction in 2024/25 is due to a reduced demand for the Crematorium Organist. The main reason for the reduction in 2025/2026 is due to the opening of Shirebrook's Crematorium, which is expected to reduce the number of cremations at Mansfield Crematorium by 400 per year. This will reduce the number of Medical Examinations taking place and therefore reduce the fees incurred for this service.

1.5.5 Support services budgets have increased by £2,790 in 2024/25 and £9,019 in 2025/26. This is due to increases in the Central Corporate Overhead charge.

1.5.6 The proposed budget for depreciation is £129,265 in all years. The corresponding reversal below net cost of service has been increased by the same amount.

1.5.7 Capital charges are budgeted to take place from halfway through 2024/25, with a full year's charge in 2025/26 onwards. These are the repayment costs for borrowing up to £4.7m for the original agreed budget allocated to the development of the crematorium. As the final decision on the direction of this project has yet to be made, it is unlikely that any spend will take place until midway through 2024/25 at the earliest, therefore only a half year's charge is included for this coming financial year. Further decisions

will be made by the Committee regarding the direction of the capital project, in February 2024, and budgets will need to be updated accordingly following that decision.

- 1.5.8 There is an increase in income of (£97,750) in 2024/25 and a decrease of income of £309,650 in 2025/26.

The increase in income for 2024/25 is due to the increase in the expected number of cremations from 2,100 as per 2023/24 Budget Setting Report, to 2,200.

The decrease in income for 25/26 is due to the opening of Shirebrook's Crematorium, which is estimated to take around 400 cremations a year away from Mansfield Crematorium. This decrease in income will impact upon the surplus to be returned to each authority in future years, as the surplus cannot be maintained at the same level if less income is being taken.

- 1.5.9 The forecast number of cremations for 2024/25 is now 2,200. Cremation fee income is based on a 5% fee increase on the 2023/24 fee of £923 taking the cremation fee up to £969 in 2024/25 (an increase of £46).

The forecast number of cremations for 2025/26 reduces to 1,800 due to the opening of Shirebrook's Crematorium. Cremation fee income for 2025/26 is based on a 5% fee increase on the 2024/25 fee of £969, taking the cremation fee up to £1,017 (an increase of £48).

- 1.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in increases of (£2,225) in 2024/25 and a further (£1,902) in 2025/26.

- 1.5.11 It is forecast that capital charges to finance borrowing for the development of the crematorium will commence in 2024/25, with half a year's capital charge included for this year, and full-year costs for the following years. This is based on the original agreed amount of £4.626m, but with the interest percentage updated to the latest PWLB borrowing rate.

- 1.5.12 In 2024/25 a contribution of £29,126 is to be made from general reserves to the revenue account to maintain annual surplus levels of £875,000.

As mentioned elsewhere in this report, there will be full capital charges required from 2025/26, based on the original agreed capital budget, and as per section 1.5.8 above, there will also be a decrease in income from 2025/26. However, at this point, no contribution from reserves has been made for 2025/26 onwards. This shows the overall impact of the decreased income and capital charges, and enables a sustainable level of reserves to be maintained, as it would be prudent to maintain this for future spend, given that there are continued cost increases affecting all aspects of the crematorium at this time.

- 1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2024/25 – 2025/26 and the projected capital budget for 2026/27. The capital budget for the development of the crematorium remains at the original agreed amount of £4.626m, as further decisions regarding this project will not be made until the February JCC meeting.

- 1.6.1 Borrowing will be undertaken to finance the original £4.626m agreed for development costs. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

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

- 1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for

£198,000 which would cover the forecasted costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

**Table 2**

<b>General Reserves Balance 31 Mar 2024</b>	<b>£775,169</b>
Less Provision for Temporary Cremators	<b>-£198,000</b>
Less Contributions to revenue 2024/25	<b>-£29,126</b>
Less Contributions to revenue 2025/26	<b>£0</b>
Less Contributions to revenue 2026/27	<b>£0</b>
<b>General Reserves Forecasted Balance as at 31 March 2027 (Surplus/-Deficit)</b>	<b>£548,043</b>
Capital Fund Balance 31 March 2024	<b>£520,478</b>
Planned Preventative Maintenance 2024/25	<b>£24,000</b>
Planned Preventative Maintenance 2025/26	<b>£3,000</b>
Planned Preventative Maintenance 2026/27	<b>£3,000</b>
Design Service Fees 2024/25	<b>£8,000</b>
Design Service Fees 2025/26	<b>£8,000</b>
Design Service Fees 2026/27	<b>£8,000</b>
Capital Fund Forecast Balance 31 March 2027	<b>£466,478</b>
<b>TOTAL USEABLE RESERVES forecast 31 March 2027</b>	<b>£1,014,521</b>

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

### 1.7 VAT Implications

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

### 2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

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

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

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

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

### **4.0 Implications**

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

### **Background Papers and Published Documents**

None

REVENUE

Account Description	2023/2024 Latest Approved Budget £	2024/2025				2025/2026				2026/2027			
		Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £
Salaries Basic Pay	344,124.00	362,642.00		-12,433.00	350,209.00	380,061.00		-9,493.00	370,568.00	380,061.00	9,022.00		389,083.00
Salaries Overtime	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Salaries National Insurance	29,931.00	32,463.00		-460.00	32,003.00	34,867.00		-54.00	34,813.00	34,867.00	2,501.00		37,368.00
Salaries Superannuation	73,298.00	77,243.00		-2,648.00	74,595.00	80,953.00		-2,022.00	78,931.00	80,953.00	1,921.00		82,874.00
Vacancy Savings	-6,617.00	-6,987.00		-6,717.00	-13,704.00	-7,336.00		-7,194.00	-14,530.00	-7,336.00		-7,944.00	-15,280.00
Superannuation Additional Allowances	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Pension Deficit Lump Sum	8,980.00	9,330.00			9,330.00	9,690.00			9,690.00	9,690.00			9,690.00
Training Expenses Staff	3,472.00	1,000.00	4,500.00		5,500.00	1,000.00			1,000.00	1,000.00			1,000.00
Apprenticeship Levy	1,913.00	2,001.00	71.00		2,072.00	2,090.00	93.00		2,183.00	2,090.00	199.00		2,289.00
<b>EMPLOYEE EXPENSES</b>	<b>471,501.00</b>	<b>494,092.00</b>	<b>4,571.00</b>	<b>-22,258.00</b>	<b>476,405.00</b>	<b>517,725.00</b>	<b>93.00</b>	<b>-18,763.00</b>	<b>499,055.00</b>	<b>517,725.00</b>	<b>13,643.00</b>	<b>-7,944.00</b>	<b>523,424.00</b>
Repair/Maintenance Buildings	30,000.00	30,000.00			30,000.00	30,000.00			30,000.00	30,000.00			30,000.00
Grounds Maintenance General	17,500.00	17,500.00			17,500.00	17,500.00			17,500.00	17,500.00			17,500.00
EPA Testing	1,200.00	1,200.00			1,200.00	1,200.00			1,200.00	1,200.00			1,200.00
Repair/Mce Fixed Plant Cremators	102,000.00	102,000.00	38,000.00		140,000.00	102,000.00	38,000.00		140,000.00	102,000.00	38,000.00		140,000.00
Electricity	98,915.00	102,872.00		-7,666.00	95,206.00	106,987.00		-2,261.00	104,726.00	106,987.00	8,212.00		115,199.00
Gas	212,180.00	220,667.00		-72,141.00	148,526.00	229,494.00		-66,115.00	163,379.00	229,494.00		-49,778.00	179,716.00
Rent of Premises	159.00	159.00			159.00	159.00			159.00	159.00			159.00
Business Rates	91,290.00	93,115.00	44,420.00		137,535.00	94,978.00	45,472.00		140,450.00	94,978.00	49,447.00		144,425.00
Sewage/Water Rates	6,930.00	7,623.00	839.00		8,462.00	8,385.00	922.00		9,307.00	8,385.00	922.00		9,307.00
Insurance	20,600.00	21,600.00		-1,600.00	20,000.00	22,600.00		-2,600.00	20,000.00	22,600.00		-2,600.00	20,000.00
Cleaning Materials	4,200.00	4,200.00			4,200.00	4,200.00			4,200.00	4,200.00			4,200.00
Legionella Management	420.00	420.00			420.00	420.00			420.00	420.00			420.00
<b>PREMISES EXPENSES</b>	<b>585,394.00</b>	<b>601,356.00</b>	<b>83,259.00</b>	<b>-81,407.00</b>	<b>603,208.00</b>	<b>617,923.00</b>	<b>84,394.00</b>	<b>-70,976.00</b>	<b>631,341.00</b>	<b>617,923.00</b>	<b>96,581.00</b>	<b>-52,378.00</b>	<b>662,126.00</b>
Car Allowances	200.00	200.00		-200.00	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00
<b>TRANSPORT EXPENSES</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>
Furniture Acquisitions	2,000.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00
Light Plant and Tools	2,000.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00
Bio Boxes	5,500.00	5,500.00			5,500.00	5,500.00			5,500.00	5,500.00			5,500.00
Rodent Control	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Office Machinery Replacement	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Uniforms	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Printing	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Stationery	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Advertising Other	1,500.00	1,500.00			1,500.00	1,500.00		-500.00	1,000.00	1,500.00		-500.00	1,000.00
Hired & Contracted Services (large coffins)	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00



Account Description	2023/2024 Latest Approved Budget	2024/2025				2025/2026				2025/2026			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Medical Examination Fees	38,850.00	38,850.00	1,850.00		40,700.00	38,850.00			33,300.00	38,850.00		-5,550.00	33,300.00
Payments to Local Authorities	7,250.00	7,250.00			7,250.00	7,250.00			7,250.00	7,250.00			7,250.00
Software Licences	10,250.00	10,250.00			10,250.00	10,250.00			9,000.00	10,250.00		-1,250.00	9,000.00
Mobile Phones					0.00				0.00				0.00
Postages					0.00				0.00				0.00
Systems Software	300.00	300.00			300.00	300.00			300.00	300.00			300.00
Telephones	9,500.00	9,500.00			9,500.00	9,500.00			9,500.00	9,500.00			9,500.00
Webcasting	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Conference Expenses	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Subscriptions	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Book of Remembrance Inscriptions	8,000.00	8,000.00			8,000.00	8,000.00			8,000.00	8,000.00			8,000.00
External Legal Expenses	1,500.00	1,500.00			1,000.00	1,500.00			1,000.00	1,500.00		-500.00	1,000.00
Memorials inc new memorial lines	27,099.00	22,099.00			22,099.00	22,099.00			22,099.00	22,099.00			22,099.00
Other Expenses General	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Temporary Memorials (Tfr to Memorials)					0.00				0.00				0.00
Organist Fees	2,500.00	2,500.00			500.00	2,500.00			500.00	2,500.00		-2,000.00	500.00
CAMEO Non Abatement Fees	60,000.00	60,000.00			60,000.00	60,000.00			60,000.00	60,000.00			60,000.00
<b>SUPPLIES &amp; SERVICES</b>	<b>203,649.00</b>	<b>198,649.00</b>	<b>1,850.00</b>	<b>-3,500.00</b>	<b>196,999.00</b>	<b>198,649.00</b>	<b>0.00</b>	<b>-10,800.00</b>	<b>187,849.00</b>	<b>198,649.00</b>	<b>0.00</b>	<b>-10,800.00</b>	<b>187,849.00</b>
Design Services	8,000.00	8,000.00			6,985.00	8,000.00			7,535.00	8,000.00		-252.00	7,748.00
Trade Waste/Recycling	7,496.00	7,496.00			7,496.00	7,799.00			7,646.00	7,799.00			7,799.00
Central Corporate Overheads	56,489.00	62,138.00	3,955.00		66,093.00	68,352.00	9,637.00		77,989.00	68,352.00	25,235.00		93,587.00
<b>SUPPORT SERVICES</b>	<b>71,985.00</b>	<b>77,784.00</b>	<b>3,955.00</b>	<b>-1,165.00</b>	<b>80,574.00</b>	<b>84,151.00</b>	<b>9,637.00</b>	<b>-618.00</b>	<b>93,170.00</b>	<b>84,151.00</b>	<b>25,235.00</b>	<b>-252.00</b>	<b>109,134.00</b>
Depreciation, Impairment & Revaluation Losses	129,265.00	129,265.00			129,265.00	129,265.00			129,265.00	129,265.00			129,265.00
<b>DEPRECIATION &amp; IMPAIRMENT</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>
MRP and Interest Charges					120,000.00				240,000.00				240,000.00
<b>CAPITAL CHARGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>
<b>TOTAL EXPENDITURE</b>	<b>1,461,994.00</b>	<b>1,501,346.00</b>	<b>93,635.00</b>	<b>-108,530.00</b>	<b>1,606,451.00</b>	<b>1,547,913.00</b>	<b>94,124.00</b>	<b>-101,357.00</b>	<b>1,780,680.00</b>	<b>1,547,913.00</b>	<b>135,459.00</b>	<b>-71,574.00</b>	<b>1,851,798.00</b>
Book of Remembrance Inscriptions	-19,000.00	-18,000.00			-18,000.00	-18000			-18,000.00	-18000			-18,000.00
Containers	-110.00	-100.00			-100.00	-100			-100.00	-100			-100.00
Memorials inc new memorial lines	-74,235.00	-70,700.00	-2,000.00		-72,700.00	-70700	-4,000.00		-74,700.00	-70700	-4,000.00		-74,700.00
Organist	-3,975.00	-3,750.00		3,000.00	-750.00	-3,750.00		3,000.00	-750.00	-3,750.00		3,000.00	-750.00
Cremation Fees	-1,939,403.00	-2,034,900.00	-96,900.00		-2,131,800.00	-2,135,700.00		305,100.00	-1,830,600.00	-2,135,700.00		213,300.00	-1,922,400.00
Webcasting	-23,625.00	-22,500.00			-22,500.00	-22,500.00			-22,500.00	-22,500.00			-22,500.00
Interest Income	-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00
Medical Fees	-38,850.00	-38,850.00	-1,850.00		-40,700.00	-38,850.00		5,550.00	-33,300.00	-38,850.00		5,550.00	-33,300.00
Admin Fee MDC Public Health Funerals	-1,800.00	-1,800.00			-1,800.00	-1,800.00			-1,800.00	-1,800.00			-1,800.00
Memorial Tree Income	-4,000.00	0.00			0.00	0.00			0.00	0.00			0.00
<b>INCOME</b>	<b>-2,107,498.00</b>	<b>-2,193,100.00</b>	<b>-100,750.00</b>	<b>3,000.00</b>	<b>-2,290,850.00</b>	<b>-2,293,900.00</b>	<b>-4,000.00</b>	<b>313,650.00</b>	<b>-1,984,250.00</b>	<b>-2,293,900.00</b>	<b>-4,000.00</b>	<b>221,850.00</b>	<b>-2,076,050.00</b>
Recharges to Cemeteries for Administration	-29,985.00	-32,210.00			-32,210.00	-34,112.00			-34,112.00	-34,112.00			-34,112.00
<b>INCOME RECHARGES</b>	<b>-29,985.00</b>	<b>-32,210.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-32,210.00</b>	<b>-34,112.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-34,112.00</b>	<b>-34,112.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-34,112.00</b>
<b>TOTAL INCOME</b>	<b>-2,137,483.00</b>	<b>-2,225,310.00</b>	<b>-100,750.00</b>	<b>3,000.00</b>	<b>-2,323,060.00</b>	<b>-2,328,012.00</b>	<b>-4,000.00</b>	<b>313,650.00</b>	<b>-2,018,362.00</b>	<b>-2,328,012.00</b>	<b>-4,000.00</b>	<b>221,850.00</b>	<b>-2,110,162.00</b>
<b>NET COST OF SERVICE</b>	<b>-675,489.00</b>	<b>-723,964.00</b>	<b>-7,115.00</b>	<b>-105,530.00</b>	<b>-716,609.00</b>	<b>-780,099.00</b>	<b>90,124.00</b>	<b>212,293.00</b>	<b>-237,682.00</b>	<b>-780,099.00</b>	<b>131,459.00</b>	<b>150,276.00</b>	<b>-258,364.00</b>
Depreciation Reversal	-129,265.00	-129,265.00			-129,265.00	-129,265.00			-129,265.00	-129,265.00			-129,265.00
Contribution from/to General Reserves	-70,632.00				-29,126.00								
<b>BELOW NET COST OF SERVICE</b>	<b>-199,897.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-158,391.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-129,265.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-129,265.00</b>
<b>NET SURPLUS</b>	<b>-875,386.00</b>	<b>-853,229.00</b>	<b>-7,115.00</b>	<b>-105,530.00</b>	<b>-875,000.00</b>	<b>-909,364.00</b>	<b>90,124.00</b>	<b>212,293.00</b>	<b>-366,947.00</b>	<b>-909,364.00</b>	<b>131,459.00</b>	<b>150,276.00</b>	<b>-387,629.00</b>

**CAPITAL**

Account Description	2023/24 Latest Approved Budget	2024/2025				2025/2026				2025/2026			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	6,000.00	219,795.00	24,000.00	-219,795.00	24,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Crem Cap New Dev Crematorium SSRS- Design Services	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00
Crem Cap New Dev Crematorium Hired/Contracted Services	4,626,286.00												
Crem Cap Mezzanine Repair/Maintenance Buildings	7,829.00												
Crem Cap Flue Ways Repair/Maintenance Buildings	40,000.00												
Capital- Fire Doors and Works SSRS- Design Services	34,918.00												
<b>GROSS CAPITAL EXPENDITURE</b>	<b>4,723,033.00</b>	<b>219,795.00</b>	<b>32,000.00</b>	<b>-219,795.00</b>	<b>32,000.00</b>	<b>219,795.00</b>	<b>11,000.00</b>	<b>-219,795.00</b>	<b>11,000.00</b>	<b>219,795.00</b>	<b>11,000.00</b>	<b>-219,795.00</b>	<b>11,000.00</b>

# Agenda Item 9

## MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

### COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Key Decision Y/N	Lead Officer	Report Author
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	Ellie Stocks, 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  In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the	The Chairman for 2024/25 will be a Member from Ashfield District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC

three constituent authorities.				
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	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
<b>September 2024</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
Children's Funeral Fund	12 month update		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	The forecasted		Dawn Edwards,	Ellie Stocks,

Management Review Report	year end position for the current financial year		Head of Finance, Mansfield DC	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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