

# **Report of the Treasurer of Joint Crematorium Committee**

**To**

**Mansfield and District Joint Crematorium Committee**

**23 May 2022**

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## **MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**

### **ANNUAL STATEMENT OF ACCOUNTS 2021/2022**

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#### **1. SUMMARY**

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

#### **2. RECOMMENDATIONS**

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

#### **3. BACKGROUND**

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

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

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

#### **4. OPTIONS AVAILABLE**

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

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

#### **5. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

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

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

## 6. IMPLICATIONS

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

## 7. BACKGROUND PAPERS

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

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