

NEWARK AND SHERWOOD DISTRICT COUNCIL

Draft Minute extract of the Meeting of **Mansfield and District Crematorium Joint Committee** held in the Civic Suite, Castle House, Newark and Sherwood DC Offices on Tuesday, 28 May 2019 at 10.00 am.

1752 **ANNUAL STATEMENT OF ACCOUNTS**

The Committee received the Annual Statement of Accounts 2018/19, which included the annual report and summary of financial performance, Statement of Accounting Policies, the core financial statements and the Annual Governance Statement. The Committee was required to approve the Statement of Accounts before the end of May, and noted that the audit had not highlighted any internal control issues.

The Committee considered the financial performance for the year, including variances between the budgeted and actual income and expenditure, noting the reduction in income to £172, 021, due to 215 fewer cremations taking place against the estimated number. Other variances included employee costs, premises costs, supplies and services and support services. The surplus distribution total was £800,308 and was divided between the authorities based on the number of cremations per authority area. Mansfield District Council received £378,786, Ashfield District Council received £364,220 and Newark and Sherwood District Council received £57,302.

In considering the 'usable' and 'unusable' reserves Members discussed the allocation of resources on cremation equipment and repairs, and the possibility of increasing the amount of advertising to increase usage of the facility, particularly in light of newer private crematorium in the local area. The Director and Registrar explained that resource was needed to ensure the Crematorium remained competitive in providing the same facilities and latest technologies that were available in the newer crematorium, however, she felt that some funeral directors who had initially moved away were now returning to the Mansfield and District Crematorium, which was in part due to offering longer service times and competitive prices. It was also important to maintain a rolling programme of repairs and improvements to ensure the life of the cremators and legal compliance with the mercury abatement equipment.

The Committee requested benchmarking information on the number of cremations and how this compared to the number of registered deaths.

AGREED

- (i) The Statement of Accounts as presented in Appendix A for the financial year 2018/2019 is approved.
- (ii) The 2018/2019 budgeted surplus distribution as detailed in Appendix A, page 8, 3.6, is approved.
- (iii) That revenue budgets for equipment acquisitions £22,000, grounds

maintenance £4,000 and books/publications £2,000 currently held in general reserves, to be carried forward into 2019/2020 is approved.

- (iv) The financial information provided in Appendix D and usage information provided in Appendix E, is for noting only.
- (v) That the cremation fee income in excess of the budgeted surplus for 2018/2019 totalling £35,991 is transferred to the Capital Fund, as approved at the JCC meeting held on 15 December 2017, is for noting only.
- (vi) The revenue expenditure for the CAMEO non-abatement fees for £51,535 previously approved to be financed from general reserves; is for noting only.
- (vii) The accounting for VAT as detailed in 3.7, is for noting and that the constitution of the JCC is to be amended to reflect this change.