



Please ask for Joel Hammond-Gant
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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

14 May 2018

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on TUESDAY, 22 MAY 2018 at 1.00 pm in Crematorium, the agenda for which is set out below.

The meeting will be preceded by a tour of the Crematorium, which will commence at 1.00pm. Please meet in the Reception area prior to the tour.

AGENDA

Part 1(Public Information)

1. Appointment of a Chair (to be appointed from Chesterfield Borough Council)
2. Appointment of a Vice-Chair (to be appointed from North East Derbyshire District Council)
3. Declarations of Interest by Members and Officers relating to items on the Agenda
4. Apologies for Absence
5. Minutes of the Joint Crematorium Committee held on 13 March, 2018 (Pages 3 - 6)
6. Accounts for the Year Ended 31 March, 2018 (Pages 7 - 26)

7. Local Government Act 1972 - Exclusion of the Public

To move "That under Regulation 21(1)(b) of the Local Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2000, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 3 of Part I of Schedule 12A to the Local Government Act 1972."

Part 2 (Non Public Information)

8. Bereavement Services Manager's Report (Pages 27 - 36)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Sandy', written in a cursive style.

Local Government and Regulatory Law Manager and Monitoring Officer

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**Tuesday, 13th March, 2018**

Present:-

Councillor Ritchie (Chair)

Councillors Bagley
Gordon
KerryCouncillors Ludlow
Murray-Carr

*Matters dealt with under the Delegation Scheme

**25 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS
RELATING TO ITEMS ON THE AGENDA**

No declarations were received.

26 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Blank, Diouf and Huckle.

27 MINUTES**RESOLVED –**

- 1) That the Minutes of the previous meeting be amended to show an apology for absence from Councillor Bagley.
- 2) That, subject to the above amendment being made, the Minutes of the previous meeting of the Chesterfield and District Joint Crematorium Committee held on 18 December, 2017 be approved and signed as a correct record by the Chair.

28 BUDGET MONITORING REPORT - PERIOD 10

The Bereavement Services Manager, Clerk and Treasurer submitted a report on the Period 10 Budget Monitoring position as at the end of January 2018.

The report noted that the budget was currently showing a favourable profiled variance of £170,106 and this was detailed in the following:

- Employee costs
- Premises costs
- Transport
- Supplies and Services
- Income

It was anticipated that the outturn for the year would be significantly better than forecast.

Members agreed that the recommendation listed at paragraph 4.2 of the officer's report be revised to state that any additional surplus exceeding the original budgeted amount be transferred in full to the Cremator Repairs Reserve at the end of the financial year 2017/18 only.

RESOLVED –

1. That the report be noted.
2. That pursuant to Minute No. 22 (Chesterfield and District Joint Crematorium Committee, 2017/18) the projected budgeted amount for 2017/18 be redistributed between the constituent authorities, and that any surplus exceeding this figure be transferred to the Cremator Repairs Reserve for this financial year only.

REASON FOR DECISIONS

To keep the Joint Committee informed about the financial performance of the Crematorium.

29 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

RESOLVED –

That under Section 100(A)(4) of the Local Government Act, 1972, the public be excluded from the meeting of the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act.

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BEREAVEMENT SERVICES MANAGER'S REPORT

The Bereavement Services Manager presented a report on matters relating to the operation of the Crematorium. Information was included in the report which demonstrated the geographical breakdown of where the Crematorium received funerals from during 2017/18.

The report noted that discussions had continued with Facultative Technologies (FT), a cremator equipment manufacturer, in relation to longer-term repairs plans for the cremators. The financial details of 5 and 10-year packages were provided.

The Committee was informed that the members of staff who had previously been on long term sickness leave (Minute No. 24, Chesterfield and District Joint Crematorium Committee, 2017/18), had successfully returned to work via phased returns and reasonable adjustments.

The report provided details of two applications submitted for consideration to the ICCM Metals Recycling Surplus Scheme. Members agreed that the criteria of charities nominated to receive donations from the scheme should be reviewed before distributing donations in 2019/20.

The Risk Register for 2018/19, as attached at Appendix A to the officer's report, was reported for information.

RESOLVED –

1. That the report be noted.
2. That approval be given to the Bereavement Services Manager to continue negotiations with FT and enter into a longer term repairs plan for the cremators.
3. That approval be given to distribute the next two donations from the ICCM Metals Recycling Scheme in 2018/19 to Alzheimer's Research UK East Midlands and Weston Park Cancer Charity UK.
4. That the Committee reviews the criteria of charities nominated to receive donations from the ICCM Metals Recycling Scheme before distributing donations for 2019/20.

5. That the Risk Register 2018, as attached at Appendix A to the officer's report, be approved

REASON FOR DECISION

To ensure statutory compliance and the ongoing quality, cost effectiveness and safe operation of the service.

For publication

Accounts for the Year Ended 31 March 2018

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 22nd May, 2018

Portfolio: Cabinet Member for Health and Wellbeing

Report by: Treasurer to the Committee & Bereavement Services Manager

For publication

1.0 Purpose of the report

1.1 To report the Final Accounts of the Joint Committee for the year ended 31st March 2018 including the Revenue Account and Balance Sheet.

2.0 Recommendations

2.1 That the report be noted and the Statement of Accounts be approved.

2.2 That the carry forward requests are approved.

3.0 Outturn

3.1 Appendix A is the Committee's Revenue Account for 2017/18 and shows a net surplus of £715,368 before any re-distribution of accumulated surpluses to the constituent authorities and the additional contribution to the cremator repairs reserve, compared with the revised estimated surplus of £466,635. The outturn surplus prior to any re-distributions is therefore, £248,733 more than the revised forecast. The variations to the budget are as follows:

Table 1: Significant Variations Revised Budget to Out-turn

Description	Variance Adverse/ (Favourable) £'000
Employees	
- 3.2.1 Wages & Agency Staff underspend	(13)
- 3.2.2 Training overspend	1
- 3.2.3 Employee advertising	1
Premises	
- 3.2.4 General Repairs	7
- 3.2.5 Service Improvement Plan	(20)
- 3.2.6 Trees & Shrubs	(6)
- 3.2.7 Utilities	(5)
- 3.2.8 Misc items	(3)
- 3.2.9 Repairs to Cremators – transferred to reserves	(10)
- 3.2.10 Transport costs	(2)
Supplies & Services	
- 3.2.11 Service Improvement Plan	(2)
- 3.2.12 Office furniture	(2)
- 3.2.13 Professional Services	(10)

- 3.2.14 Other under spends	(4)
- 3.2.15 Central Admin charges	(4)
- 3.2.16 Direct Revenue Financing	(1)
Income	
- 3.2.17 Cremation fees, Organist & Medical Referees Fees	(182)
- 3.2.18 Other income	(2)
- 3.2.19 To Reserves – underspend on cremator repairs & equipment	8
Overall Decrease in Net Expenditure	(249)

3.2 The main variances are:

3.2.1 Employee Costs – there was an underspend of £13k. £7k was a saving in management costs when the previous manager left. £5k was caused by the delayed recruitment of the fixed term staff member that the Joint Board approved in order to carry out the digitalisation of records for which a carry forward has been requested (see para. 3.3). £1k of staffing costs was recharged back to cemeteries for memorial safety inspection work.

3.2.2 & 3.2.3 Employee Training & Advertising – there was a minor overspend of £2k caused by staff turnover.

3.2.4 General Repairs & Maintenance – there was an overspend of £7k caused by a variety of issues for example £3k was spent replacing windows not included in the service improvement plan. Another £1.5k was spent installing new electrical sockets in the cremator area and there were also issues with the supply

of heating to the administration building that required a number of visits.

- 3.2.5 There was an under spend of £20k relating to improvements carried out as part of the Service Improvement Plan. These include £12k waiting room toilets (not commenced), £4k refurbishment of Book of Remembrance Room (not commenced), £2k for improvements to rose beds (partially completed), £1k for new signage (partially completed) and £3k for external areas & paths (not commenced). Carry forward requests have been made where applicable (see 3.3 below). There was an overspend of £2k on the waste conveyor project due to complications which meant additional work was required that was not included in the original estimate.
- 3.2.6 Trees & Scrubs – there was a £6k under spend.
- 3.2.7 There was an under spend of £5k on utilities mainly caused by gas costs being less than budgeted.
- 3.2.8 There was an under spend of £3k on other minor premises costs.
- 3.2.9 There was an under spend of £10k on cremator repairs, £8.3k of which has been transferred to the Cremator Repairs Fund (see 3.2.19).
- 3.2.10 General transport costs were under spent by £2k, mainly on car allowances and petrol.
- 3.2.11 The improvements to the mess room highlighted in the Service improvement Plan have not commenced therefore a carry forward of £2.5k has been requested (see 3.3 below).

- 3.2.12 Office furniture and equipment - under spend of £2k due to the fact that the administration office has only recently been refurbished.
- 3.2.13 Professional services is under spent by £10k as plans to set up a separate company are on hold.
- 3.2.14 Within supplies and services there were other miscellaneous underspends totalling £4k.
- 3.2.15 There was a reduction of £4k on Central Admin recharges.
- 3.2.16 Direct revenue financing costs were £1k less than budgeted due to a change in the calculation method.
- 3.2.17 Cremations numbers were 267 higher than the revised budget estimate increasing income by £182k.
- 3.2.18 Other income e.g. sale/renewal of memorials, other fees, interest on cash balance etc was £2k over budget.
- 3.2.19 An additional contribution of £8.3k was made to the cremator repairs reserve (see 3.2.9). This represents the amount of under spend on cremator repairs compared to the original budget of £65k.

3.3 Carry Forwards

There are a number of schemes that require carrying forwards to 2018/19 totalling £30,160, the majority of these relate to schemes approved as part of the Management Plan. The requests are shown in the table below:

Table 2: Carry forward requests

	£
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Staffing	
• Fixed term staff member	5,240
Premises	
• Waiting Room toilet	12,070
• Memorialisation of rose beds	1,900
• Refurbishment of Book of Remembrance Room	4,350
• New signage	650
• Exterior Areas & Paths	3,450
Supplies & Services	
• Refurbishment of mess room	2,500
Total Carry Forward Requests	30,160

If the carry forward requests are approved, the under spend in the year reduces to £218,573 and the surplus in 2017/18 reduces to £685,208.

3.4 Cremations

The table below shows the number of cremations by area over recent years. The number of cremations decreased during 2017/18 by 57, compared to an increase of 206 in 2016/17.

Table 3: Number of Cremations

Authority	2014/15	2015/16	2016/17	2017/18
Chesterfield BC	963	951	1,043	1,052
North East DDC	574	517	608	572
Bolsover DC	283	263	293	308
Sub-Total Constituent Authorities.	1,820	1,731	1,944	1,932
Other Areas	418	387	380	335
Total	2,238	2,118	2,324	2,267

Cremations				
Change year on year	139	(120)	206	(57)

Cremations from within the area decreased by 12, and those from outside the Constituent Authorities decreased by 45.

4.0 Balance sheet

4.1 There are six useable reserves shown in the Balance Sheet in Appendix B, as follows:

- Revenue Reserve
- Mercury Abatement Reserve
- Equipment Reserve
- Organ Reserve
- Cremator Repairs Reserve
- Capital Improvement Reserve

Further details of the movements on each of the reserves during the financial year are shown in Appendices C and D.

4.2 A summary of the movements on the Revenue Reserve is shown in Table 4 below:

Table 4: Movement on Revenue Reserves in 2017/18

	Revised Estimate £'000	Actual £'000	Change £'000
Reserves as at 31st March 2017	295	295	-
+ / (-) Surplus / (Deficit) in 2017/18	467	497	30
+ / (-) Redistribution to Authorities	(512)	(512)	-

Accumulated Reserves as at 31st March 2018 before Carry Forwards	250	280	30
+ /(-) Carry forward requests		(30)	(30)
Balance after 2017/18 Carry Forwards	250	250	

Source: Appendix A

After the redistribution of £512k and carry forwards the current balance is £250k. The Committee's policy for the Revenue Reserve is to maintain a minimum balance of 10% of turnover, equivalent to £250k.

- 4.3 The Mercury Abatement Reserve is from income being set aside for any future purchases or upgrades of the plant. The balance at the end of 2017/18 was £616,756, up slightly on the revised budget of £603,563 due to increased cremations and income.
- 4.4 The Equipment Replacement Reserve which provides for the replacement of mowers, etc has a balance of £6,260.
- 4.5 The Organ Replacement Reserve has a balance of £9,000.
- 4.6 The Cremator Repairs Reserve has a balance of £332,984 compared to the budgeted balance of £106,111. This is because an additional £8,300 was transferred to the reserve funded from the underspend on routine repairs (see para 3.2.19). A further £218,573 was also transferred to this reserve, this being the additional surplus over and above the budgeted distributed surplus. This was approved at the Joint Boarding meeting on the 13th March 2018, in order to potentially fund a full reline of all three cremators within the next few years pending a review of maintenance options going forward.

- 4.7 The Capital Improvement Reserve has a balance of £296,675. The balance includes £25k earmarked for the refurbishment of the chapel which was not completed during the year.
- 4.8 The Committee's Financial Strategy will be considered again at the December meeting when future plans and the current level of fees and charges will be reviewed.
- 4.9 Pensions - In the balance sheet, the pension net fund deficit (£839k) is shown as a Liability and is matched by an equal and opposite amount in the Pension Reserve Account on the other side of the balance sheet. Although the deficit reduced slightly (£17k) from 2016/17 it should be pointed out that the deficit increased significantly in 2016/17 and that may mean that contribution rates may have to increase in the future.
- 4.10 There has been an increase in debtors (£65k) compared to 2016/17 however £280k of invoices were raised in March which may not have been paid by month end.

5.0 Redistribution

- 5.1 A redistribution of £512k has been made to the constituent authorities.
- 5.2 The amount redistributed to each authority is as follows:

Chesterfield BC	£281k
North East DC	£159k
Bolsover DC	£72k
	£512k

6.0 Future Costs

6.1 As part of the Service Improvement Plan there remains £25k of work to be carried out as part of the chapel refurbishment. This will be funded from balances in the Capital Improvement Reserve.

7.0 Annual Audit

7.1 The Committee needs to consider the financial statements and formally approve the Statement of Accounts.

8.0 Recommendations

8.1 That the report be noted and the Statement of Accounts be approved.

8.2 That the carry forward requests are approved.

9.0 Reasons for recommendations

9.1 To ensure that Joint Committee approves the Statement of Accounts for 2017/18 and that a balanced revenue budget is maintained for 2018/19.

Decision information

Key decision number	N/A
Wards affected	All
Links to Council Plan priorities	To provide value for money services

Document information

Report author	Contact number/email
David Corker	01246 345596 david.corker@chesterfield.gov.uk
Background documents	

These are unpublished works which have been relied on to a material extent when the report was prepared.

Titles of background documents used:

- Accounting Records
- Final Account Working Papers

Location:

Accountancy Services Section

This must be made available to the public for up to 4 years.

Annexes to the report

Annex A	Revenue Account – year end 31 st March 2018
Annex B	Balance Sheet – year end 31 st March 2018
Annex C	Other Reserves – year end 31 st March 2018
Annex D	Capital Improvement Reserve – year end 31 st March 2018

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CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

Actual 2016/17 £		Original Budget £	Revised Budget £	Actual 2017/18 £	Variance - Revised to actual Over / (Under)		Carry forward £
					£	%	
	Expenditure						
314,550	Employees	319,840	319,700	308,561	(11,139)	(3)	
194,799	Premises	187,140	265,325	228,305	(37,020)	(14)	22
	Minor Capital expenditure direct from Revenue			0	0	0	
2,726	Transport	4,830	6,130	3,691	(2,439)	(40)	
145,618	Supplies and Services	135,360	141,380	123,410	(17,970)	(13)	3
12,727	Agency and Contracted Services	12,660	12,660	12,660	0	0	
68,386	Central Administration Charges	73,950	73,780	70,215	(3,565)	(5)	
	Capital Financing Costs			0	0	0	
117,690	Asset Charges	132,830	127,680	112,579	(15,101)	(12)	
1,071	Direct Revenue Financing	1,030	1,030	425	(605)	(59)	
857,567	Total Expenditure	867,640	947,685	859,846	(87,839)	(9)	25
	Income						
	Fees and Charges						
8,068	~ Sales	4,570	4,570	8,255	3,685	81	
1,386,827	~ Cremation Fees	1,236,300	1,255,250	1,432,338	177,088	14	
43,094	~ Other Fees	45,390	45,390	42,505	(2,885)	(6)	
124,088	~ Mercury Abatement	90,000	104,000	118,048	14,048	14	
89,964	Other Income	84,360	68,290	73,842	5,552	8	
1,652,041	Total Income	1,460,620	1,477,500	1,674,988	197,488	13	
794,474	Net Service Surplus/(Deficit) before appropriations	592,980	529,815	815,142	285,327	54	
(856,000)	Pension Interest cost & expected return on assets			(839,000)			
(61,526)	Net Operating Expenditure			(23,858)			
546,230	Appropriations (to) / from Reserves	(6,860)	(6,860)	(6,860)	0	0	
(105,885)	Contribution (to) / from Mercury Abatement Reserve	(90,000)	(94,000)	(107,193)	(13,193)	14	
856,000	Contribution (to) / from Pensions Reserve			839,000			
(167,000)	Contribution (to) Capital Improvement Reserve	(90,000)	(90,000)	(90,000)	0	0	
(18,950)	Contribution (to) Cremator Repairs Reserve	(35,000)	0	(226,873)	(226,873)		
117,690	Asset Charge Contribution	132,830	127,680	112,579	(15,101)	(12)	
1,166,559	SURPLUS / (DEFICIT) FOR YEAR before Redistribution	503,950	466,635	496,795	30,160	6	
(1,621,054)	Less Redistribution during 2017/18	(503,950)	(511,745)	(511,745)			
(454,495)	NET SURPLUS/DEFICIT for the year	0	(45,110)	(14,950)			
749,605	Reserves Brought Forward 2016/17	250,000	295,110	295,110			
295,110	Reserves as at 31st March 2018	250,000	250,000	280,160			

UNIT COSTS (excluding Asset Charges & Direct Revenue Financing)

	2017/18 £	2016/17 £
Total Expenditure	329.63	318.36
Less recovered by fees & charges	738.86	710.86
Net Surplus per Cremation	409.23	392.50
Number of Cremations	2,267	2,324

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<u>CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE</u>				
<u>BALANCE SHEET AS AT 31st MARCH 2018</u>				
<u>2016/17</u>			<u>2017/18</u>	
£	£		£	£
		<u>Fixed Assets</u>		
250,000		Investment Properties	66,000	
		<u>Operational Assets</u>		
2,298,718		~ Land and Buildings	2,200,932	
40,483		~ Vehicles, Plant & Equipment	37,404	
		~ Under Construction		
	2,589,201	Total Long Term Assets		2,304,336
		<u>Current Assets</u>		
2,655		Stocks	1,234	
264,999		General Debtors	330,240	
1,691,046		Cash and Bank	1,432,239	
	1,958,700			1,763,713
	4,547,901			4,068,049
		<u>Current Liabilities</u>		
	(761,411)	Creditors		(247,154)
	3,786,490			3,820,895
		<u>Pensions</u>		
1,605,000		Pension Scheme Assets	1,664,000	
(2,461,000)		Pension Scheme Liabilities	(2,503,000)	
	(856,000)			(839,000)
	<u>2,930,490</u>	Total Assets Less Current Liabilities		<u>2,981,895</u>
	2,236,287	Capital Financing Account		1,858,745
	327,213	Fixed Asset Restatement Account		420,315
	(856,000)	Pension Reserve		(839,000)
		<u>Useable Reserves</u>		
295,110		Balances - Revenue Reserve	280,160	
106,111		Cremator Repairs Fund	332,984	
900		Equipment Replacement Reserve	6,260	
7,500		Organ Reserve	9,000	
509,563		Mercury Abatement Reserve	616,756	
303,806		Capital Improvement Reserve	296,675	
	1,222,990			1,541,835
	<u>2,930,490</u>	Total Equity		<u>2,981,895</u>

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Revenue Reserves			
	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Bal b/fwd at start of year after redistribution	250,000	295,110	295,110
Surplus / (Deficit) in the year	0	(45,110)	(14,950)
Bal c/fwd before carry forward	250,000	250,000	280,160
Carry forward to 2018/19			30,160
Bal c/fwd	250,000	250,000	250,000
Minimum working balance required - (10%) of turnover b/f	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve			
	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Bal b/fwd at start of year	493,678	509,563	509,563
£53 Surcharge	90,000	94,000	107,193
Expenditure in year			-
	583,678	603,563	616,756

Equipment Replacement Reserve			
	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Bal b/fwd at start of year	-	900	900
Contributions from revenue	5,360	5,360	5,360
Expenditure in year			
Balance c/fwd at end of year	5,360	6,260	6,260

Organ Reserve			
	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Bal b/fwd at start of year	7,500	7,500	7,500
Contributions from revenue	1,500	1,500	1,500
Expenditure in year			
Balance c/fwd at end of year	9,000	9,000	9,000

Cremator Repairs Reserve			
	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Bal b/fwd at start of year	104,661	106,111	106,111
Contributions from revenue	35,000		226,873
Expenditure in year		0	
Balance c/fwd at end of year	139,661	106,111	332,984

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Capital Improvement Reserve - (at current prices + separate inflation provision)

	Original Budget 2017/18 £	Revised Budget 2017/18 £	Outturn 2017/18 £
Mercury Abatement Plant, Cremators & building works			
Balance b/fwd			
In year spend			
Transfer to other reserves			
C/fwd end of year	-	-	-
Chapel Refurbment			
Balance b/fwd	0	72,833	72,833
In year spend	0	(122,373)	(97,131)
Transfer from reserves	0	49,540	49,540
Contribution from revenue			
C/fwd end of year	-	-	25,242
Car Park			
Balance b/fwd			
In year spend			
Transfer from reserves			
C/fwd end of year	-	-	0
Reception Area & Admin Block			
Balance b/fwd			
In year spend			
Transfer from reserves			
Contribution from revenue			
C/fwd end of year	-	-	-
Strewing Grounds			
Balance b/fwd			
In year spend			
Transfer to other reserves			
C/fwd end of year	-	-	-
Heat Exchange & Boiler			
Balance b/fwd			
In year spend			
Transfer from other reserves			
C/fwd end of year	-	-	-
Unallocated			
B/fwd start of year	783,123	230,973	230,973
In year spend			
Transfer to/from other reserves		(49,540)	(49,540)
Appropriation to Revenue			
Contribution from revenue	90,000	90,000	90,000
C/fwd end of year	873,123	271,433	271,433
Total - all schemes			
B/fwd start of year	783,123	303,806	303,806
In year spend	0	(122,373)	(97,131)
Transfer to/from other reserves			0
Appropriation to Revenue			0
Contribution from revenue	90,000	90,000	90,000
C/fwd end of year	873,123	271,433	296,675

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

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