



The Chair and Members
of Chesterfield and District
Joint Crematorium
Committee

Please ask for

Amanda
Clayton

Direct Line

01246 34 5273

28 May 2020

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on FRIDAY, 5 JUNE 2020 at 11.00 am virtually via Microsoft Teams, the agenda for which is set out below.

This meeting will be held virtually via Microsoft Teams software, for which Members of the Committee and others in attendance will receive an invitation. Members of the public will be able to access the public parts of the meeting online by following the link from the Council's website at <https://www.chesterfield.gov.uk/your-council/committees-meetings-and-decisions.aspx>.

AGENDA

Part 1 (Public Information)

1. Declarations of Interest by Members and Officers relating to items on the Agenda
2. Apologies for Absence
3. Minutes of the Joint Crematorium Committee held on 16 December 2019 (Pages 3 - 6)

4. Accounts for the Year ended 31st March, 2020 (Pages 7 - 20)
5. Local Government Act 1972 - Exclusion of the Public

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 item of business on the grounds that it involves the likely disclosure of exempt information as defined by Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972.

Part 2 (Non-Public Information)

6. Bereavement Services Manager's Report (Pages 21 - 26)
7. Bereavement Services Risk Register Report (Pages 27 - 36)
8. COVID 19 Update Report (Pages 37 - 44)

Yours sincerely,

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

Local Government and Regulatory Law Manager and Monitoring Officer
(Chesterfield Borough Council)

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**Monday, 16th December, 2019**

Present:-

Councillor Powell (Chair)

Councillors Holmes
J Innes
Watson
KenyonCouncillors Ludlow
Mannion-Brunt
Cupitt

*Matters dealt with under the Delegation Scheme

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

No declarations of interest were received.

25 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Blank, Councillor Dooley and Dean Epton, Interim Assistant Director for Commercial Services.

**26 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON 23
SEPTEMBER, 2019**

That the Minutes of the Chesterfield and District Joint Crematorium Committee on 23 September, 2019 be approved as a correct record and signed by the Chair.

**27 ESTIMATES OF REVENUE EXPENDITURE FOR YEARS ENDING 31
MARCH 2020 ONWARDS**

The Senior Accounting Technician presented the Committee's revenue estimate for 2019/20 to 2022/2023.

The following points were outlined in the report:

- The budget included the revised scale of fees previously agreed at the Committee meeting 23 September, 2019.
- The schedule of repairs agreed by committee 23 May, 2019 were included.
- The pension review was ongoing and it was hoped that the outcome would be known at the end of the financial year.
- £3k had been built into the budgets from 2020/21 in order to accommodate the costs of a carbon offsetting scheme

It was noted that some repairs work are required on two drains and also to remedy cracks in the Chapel wall. At present the full nature and cost of these works are unknown and have therefore not been included in the budgets. The Board were made aware that this will therefore create a variance to the budget at some time in the future.

RESOLVED –

1. That the revenue estimates for 2019/2020 be approved.
2. That the Capital schemes as outlined in paragraphs 3.4 and 6.7 of the officer's report be approved.
3. That pursuant to Minute No. 19 (Chesterfield and District Joint Crematorium Committee, 2016/17) approval be given to redistribute funds to the total of £639,190 to the Constituent Authorities for 2019/20. This includes an additional amount to re-distribute excess funds held in the Revenue Reserve from 2018/19 (see paragraph 6.2)
4. That the planned use of reserves as outlined in paragraph 6.0 of the officer's report be approved.

REASON FOR DECISION –

To enable the Crematorium to set a balanced budget and maintain adequate reserves for 2019/20 and in future years.

28 RECYCLING OF METALS - DONATION TO CHARITY REPORT

The Bereavement Services Manager presented a report on the surplus derived from the recovery of metals following cremation. It was explained

that the number of enquiries from charities hoping to receive the surplus had increased significantly.

RESOLVED –

That the committee approve the nomination of the Nenna Kind Charity to receive share of the surplus funds from the scheme for the next 12 months with further nominations presented to the Committee in December 2020 or March 2021.

REASON FOR DECISION –

1. The Nenna Kind Charity have not previously received support from this scheme and provides various support to those affected by Cancer and their loved ones.
2. The Charity also directly support residents of North Derbyshire by providing a Free Bus Service, twice daily to Weston Park Hospital.

29 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

That under Section 100(A)(4) of the Local Government Act, 1972, the public be excluded from the meeting for 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.

30 BEREAVEMENT SERVICE MANAGER'S REPORT

The Bereavement Services Manager presented a report on matters relating to the operation of the Crematorium. Information on cremations carried out during 2019/20, together with comparisons and trends from previous years was provided.

It was noted that the number of cremations that took place between April and October 2019 was fewer than in previous years which correlated with a decrease in the number of Registered Deaths in Chesterfield in the same period.

The Bereavement Services Manager advised that a member of staff at the Crematorium was on a period of long term sickness absence. A work experience placement student had been appointed and a vacancy had arisen for a Seasonal Gardener.

The Chesterfield and District Crematorium had been nominated for an award by the APSE Performance Networks, in the most improved category, and the members congratulated the officers on the recognition and thanked them for their hard work.

RESOLVED –

1. That the report be noted.
2. That approval be given to fill the vacant position of Seasonal Gardener.

REASONS FOR DECISION -

1. To keep the Joint Committee informed of matters relating to the operation of the Crematorium.
2. To ensure the maintenance of the Crematorium Grounds to their current standard.

For publication

Accounts for the Year Ended 31st March 2020

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 21st May, 2020

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 2020 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 2019/20 and shows a net surplus of £623,733 before any re-distribution of accumulated surpluses to the constituent authorities, compared with the revised estimated surplus of £525,980. The outturn surplus prior to any re-distributions is therefore, £97,753 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	(7)
Premises - 3.2.2 General Repairs - 3.2.3 Service Improvement Plan - 3.2.4 Trees & Shrubs - 3.2.5 Utilities - 3.2.6 Misc items - 3.2.7 Repairs to Cremators	3 (5) (4) 6 (3) (4)
- 3.2.8 Transport costs	(2)
Supplies & Services - 3.2.9 Service Improvement Plan - 3.2.10 COVID - 3.2.11 Other under spends	(2) 2 (9)

Income	
- 3.2.12 Cremation fees & Medical Referees Fees	(58)
- 3.2.13 CAMEO Income	(2)
- 3.2.14 Other income	(12)
Overall Decrease in Net Expenditure	(97)

3.2 The main variances are:

- 3.2.1 Employee Costs – there was an underspend of £7k mainly caused by a saving on overtime (£6k) and training (£1k).
- 3.2.2 General Repairs & Maintenance – there was an overspend of £3k caused by a variety of minor items.
- 3.2.3 Service Improvement Plan – there was an overall underspend of £5k on projects. There was a £3k underspend on the rose beds improvements however the work has not been fully completed. Also work to improve the signage into the chapel has not commenced (£2k). The Manager has requested a carry forward of these two amounts (see para. 3.3).
- 3.2.4 There was an underspend of £4k on trees and shrubs used for planting the grounds.
- 3.2.5 Utilities – there was an overspend of £6k mainly on gas.
- 3.2.6 There was an underspend of £3k on other minor premises costs.

- 3.2.7 Cremator Repairs – an underspend of £4k on repairs outside the maintenance contract.
- 3.2.8 General transport costs were under spent by £2k, mainly on car allowances however it should be noted that the new fuel tank has been delivered but not yet installed.
- 3.2.9 The final account for the Mess Room refurbishment has been negotiated resulting in a £2k underspend.
- 3.2.10 The Crematorium spent approximately £2k on equipment for COVID which was not in the original budget.
- 3.2.11 There has been a £9k underspend on other miscellaneous supplies and services for example Medical Referee fees (£1k), Memorials (£2k) etc.
- 3.2.12 Cremation numbers were 126 higher than the revised budget estimate increasing income by £58k.
- 3.2.13 The CAMEO Scheme returned £2k more income than estimated at revised budget.
- 3.2.14 Other income e.g. memorials, Chapel of Rest etc, was £12k over budget.

3.3 Carry Forwards

There are two schemes that require carrying forwards to 2020/21 totalling £4,900. The requests are shown in the table below:

Table 2: Carry forward requests

	£
Premises	
• Rose bed improvements	2,900

• Signage improvements	2,000
Total Carry Forward Requests	4,900

If the carry forward requests are approved, the under spend in the year reduces to £92,853 and the surplus in 2019/20 reduces to £618,833.

3.4 Cremations

The table below shows the number of cremations by area over recent years. The number of cremations increased slightly during 2019/20 by 4, compared to a decrease of 145 in 2018/19.

Table 3: Number of Cremations

Authority	2016/17	2017/18	2018/19	2019/20
Chesterfield BC	1,043	1,052	1,006	940
North East DDC	608	572	570	607
Bolsover DC	293	308	248	297
Sub-Total Constituent Authorities.	1,944	1,932	1,824	1,844
Other Areas	380	335	298	282
Total Cremations	2,324	2,267	2,122	2,126
Change year on year	206	(57)	(145)	4

Cremations from within the area increased by 20, and those from outside the Constituent Authorities decreased by 16.

4.0 Balance sheet

4.1 There are five useable reserves shown in the Balance Sheet in Appendix B now that the organ reserve has been closed, as follows:

- Revenue Reserve
- Mercury Abatement Reserve
- Equipment 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 2019/20

	Revised Estimate £'000	Actual £'000	Change £'000
Reserves as at 31st March 2019	354	354	-
+ / (-) Tfr from Organ Reserve	9	9	-
+ / (-) Surplus / (Deficit) in 2019/20	526	624	98
+ / (-) Redistribution to Authorities	(639)	(639)	-
Accumulated Reserves as at 31st March 2020 before Carry Forwards	250	348	98
+ / (-) Carry forward requests		(5)	(5)
Balance after 2019/20 Carry Forwards	250	343	93

Source: Appendix A

After the redistribution of £639k and carry forwards the current balance is £343k. The Committee's policy for the Revenue Reserve is to maintain a minimum balance of 10% of turnover, equivalent to £250k. This £93k additional surplus will be retained in the Revenue Reserve to meet future needs for example repairs not included in the original budgets e.g. cracking in chapel £4k, drains £6k, as well as the unknown cost of keeping the Crematorium operational during the coronavirus outbreak.

- 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 2019/20 was £840,628, up slightly on the revised budget of £835,169 due to increased cremations and income.
- 4.4 The Equipment Replacement Reserve which provides for the replacement of mowers, etc has a balance of £16,980.
- 4.5 The Cremator Repairs Reserve has a balance of £332,984. The Crematorium has a five year maintenance contract. However, this reserve is retained to cover the cost of any significant repairs to the cremators and associated machinery not covered by the contract for example duct work etc.
- 4.6 The Capital Improvement Reserve has a balance of £424,833. Contributions to this reserve are made to cover the cost of major repairs/refurbishments as identified in the Service Improvement Plan.
- 4.7 The Committee's Financial Strategy will be considered again at the December meeting when future plans taking into account any agreed revised level of fees will be reviewed.

- 4.8 Pensions - In the balance sheet, the pension net fund deficit (£873k) 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. The deficit decreased significantly (£99k) from 2018/19. The triennial valuation was carried out this year and employer contributions have been increased by 1%.
- 4.9 There has been an increase in debtors (£157k) compared to 2018/19 however £134k of this was because invoices for March 2020 had not been raised due to staff having to self-isolate.

5.0 Redistribution

- 5.1 A redistribution of £639k has been made to the constituent authorities as agreed at the Joint Board meeting on 16th December 2019.
- 5.2 The amount redistributed to each authority is as follows:

Chesterfield BC	£352k
North East DC	£198k
Bolsover DC	£89k
	£639k

6.0 Annual Audit

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

7.0 Recommendations

- 7.1 That the report be noted and the Statement of Accounts be approved.
- 7.2 That the carry forward requests are approved.

8.0 Reasons for recommendations

- 8.1 To ensure that Joint Committee approves the Statement of Accounts for 2019/20 and that a balanced revenue budget is maintained for 2020/21.

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: <ul style="list-style-type: none">- Accounting Records- Final Account Working Papers Location: Accountancy Services Section	
<i>This must be made available to the public for up to 4 years.</i>	
Annexes to the report	

Annex A	Revenue Account – year end 31 st March 2020
Annex B	Balance Sheet – year end 31 st March 2020
Annex C	Other Reserves – year end 31 st March 2020
Annex D	Capital Improvement Reserve – year end 31 st March 2020

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Actual 2018/19 £		Original Budget £	Revised Budget £	Actual 2019/20 £	Variance - Revised to actual Over / (Under)		Carry forward £
					£	%	
	Expenditure						
345,203	Employees	370,820	366,800	359,429	(7,371)	(2)	4.9
292,336	Premises	263,375	265,200	258,234	(6,966)	(3)	
2,714	Transport	4,720	4,740	3,162	(1,578)	(33)	
131,604	Supplies and Services	122,250	129,700	120,399	(9,301)	(7)	
13,109	Agency and Contracted Services	13,530	13,480	13,484	4	0	
81,286	Central Administration Charges	86,100	81,230	81,032	(198)	(0)	
	Capital Financing Costs						
115,525	Asset Charges	113,250	114,190	114,191	1	0	
434	Direct Revenue Financing	450	450	423	(27)	(6)	
982,211	Total Expenditure	974,495	975,790	950,354	(25,436)	(3)	
	Income						
	Fees and Charges						
7,815	~ Sales	6,570	8,370	10,615	2,245	27	
1,392,634	~ Cremation Fees	1,348,650	1,340,600	1,396,676	56,076	4	
42,505	~ Other Fees	37,890	43,890	54,667	10,777	25	
121,247	~ Mercury Abatement	106,000	112,000	119,672	7,672	7	
83,171	Other Income	86,430	84,080	85,085	1,005	1	
1,647,372	Total Income	1,585,540	1,588,940	1,666,715	77,775	5	
665,161	Net Service Surplus/(Deficit) before appropriations	611,045	613,150	716,361	103,211	17	
(972,000)	Pension Interest cost & expected return on assets			(873,000)			
(306,839)	Net Operating Expenditure			(156,639)			
(5,360)	Appropriations (to) / from Reserves	(5,360)	(5,360)	(5,360)	0	0	
(112,413)	Contribution (to) / from Mercury Abatement Reserve	(106,000)	(106,000)	(111,459)	(5,459)	5	
972,000	Contribution (to) / from Pensions Reserve			873,000			
(90,000)	Contribution (to) Capital Improvement Reserve	(90,000)	(90,000)	(90,000)	0	0	
115,525	Asset Charge Contribution	113,250	114,190	114,191	1	0	
572,913	SURPLUS / (DEFICIT) FOR YEAR before Redistribution	522,935	525,980	623,733	97,753	19	
(498,863)	Less Redistribution during 2019/20	(533,265)	-(639,190)	(639,190)			
74,050	NET SURPLUS/DEFICIT for the year	(10,330)	(113,210)	(15,457)			
280,160	Reserves Brought Forward 2018/19	260,330	354,210	354,210			
	Transfer from other Reserve		9,000	9,000			
354,210	Reserves as at 31st March 2020	250,000	250,000	347,753			

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

BALANCE SHEET AS AT 31st MARCH 2020

<u>2018/19</u>			<u>2019/20</u>	
£	£		£	£
		<u>Fixed Assets</u>		
66,000		Investment Properties	66,000	
		<u>Operational Assets</u>		
2,104,842		~ Land and Buildings	2,014,356	
28,059		~ Vehicles, Plant & Equipment	45,082	
		~ Under Construction		
	2,198,901	Total Long Term Assets		2,125,438
		<u>Current Assets</u>		
1,400		Stocks	3,553	
208,412		General Debtors	365,615	
1,836,503		Cash and Bank	1,888,118	
	2,046,315			2,257,286
	4,245,216			4,382,724
		<u>Current Liabilities</u>		
	(257,838)	Creditors		(318,526)
	3,987,378			4,064,198
		<u>Pensions</u>		
1,790,000		Pension Scheme Assets	2,028,000	
(2,762,000)		Pension Scheme Liabilities	(2,901,000)	
	(972,000)			(873,000)
	<u>3,015,378</u>	Total Assets Less Current Liabilities		<u>3,191,198</u>
	1,753,745	Capital Financing Account		1,680,704
	420,315	Fixed Asset Restatement Account		420,315
	(972,000)	Pension Reserve		(873,000)
		<u>Useable Reserves</u>		
354,210		Balances - Revenue Reserve	347,753	
332,985		Cremator Repairs Fund	332,985	
11,620		Equipment Replacement Reserve	16,980	
9,000		Organ Reserve	0	
729,169		Mercury Abatement Reserve	840,628	
376,334		Capital Improvement Reserve	424,833	
	1,813,318			1,963,179
	<u>3,015,378</u>	Total Equity		<u>3,191,198</u>

Revenue Reserves			
	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
Bal b/fwd at start of year after redistribution	260,330	354,210	354,210
Surplus / (Deficit) in the year	(10,330)	(113,210)	(15,457)
Transfer from other reserve		9,000	9,000
Bal c/fwd before carry forward	250,000	250,000	347,753
Carry forward to 2020/21			4,900
Bal c/fwd	250,000	250,000	342,853
Minimum working balance required - (10%) of turnover b/f	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve			
	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
Bal b/fwd at start of year	722,756	729,169	729,169
£53 Surcharge	106,000	106,000	111,459
Expenditure in year			-
	828,756	835,169	840,628

Equipment Replacement Reserve			
	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
Bal b/fwd at start of year	11,620	11,620	11,620
Contributions from revenue	5,360	5,360	5,360
Expenditure in year			
Balance c/fwd at end of year	16,980	16,980	16,980

Organ Reserve			
	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
Bal b/fwd at start of year	9,000	9,000	9,000
Contributions from revenue		-	-
Expenditure in year			
Transfer to other Reserve		(9,000)	(9,000)
Balance c/fwd at end of year	9,000	-	-

Cremator Repairs Reserve			
	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
Bal b/fwd at start of year	332,984	332,984	332,984
Contributions from revenue			-
Expenditure in year			
Balance c/fwd at end of year	332,984	332,984	332,984

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

	Original Budget 2019/20 £	Revised Budget 2019/20 £	Outturn 2019/20 £
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	14,902	14,902
In year spend	0	(16,884)	(16,884)
Transfer from reserves	0	1,982	1,982
Contribution from revenue			
C/fwd end of year	-	-	-
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	-	-	-
New Mower			
Balance b/fwd			
In year spend	(29,000)	(24,617)	(24,617)
Transfer from other reserves	29,000	24,617	24,617
C/fwd end of year	-	-	-
Unallocated			
B/fwd start of year	361,433	361,432	361,432
In year spend	-29,000		
Transfer to/from other reserves		(26,599)	(26,599)
Appropriation to Revenue			
Contribution from revenue	90,000	90,000	90,000
C/fwd end of year	422,433	424,833	424,833
Total - all schemes			
B/fwd start of year	361,433	376,334	376,334
In year spend	(29,000)	(41,501)	(41,501)
Transfer to/from other reserves			0
Appropriation to Revenue			0
Contribution from revenue	90,000	90,000	90,000
C/fwd end of year	422,433	424,833	424,833

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

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