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# NOTICE OF MEETING

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**PORTCHESTER CREMATORIUM JOINT COMMITTEE**

**MONDAY, 28 SEPTEMBER 2020 AT 2.00 PM**

**VIRTUAL REMOTE MEETING**

Telephone enquiries to John Haskell, Clerk to the Joint Committee  
023 9283 4057

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(NB This Agenda should be retained for future reference with the Minutes of this meeting.

The agenda, minutes and non-exempt reports are available to view on-line at [www.portchestercrematorium.org](http://www.portchestercrematorium.org))

**Membership of the Joint Committee - 2020/21:**

**Gosport Borough Council**

Councillor June Cully  
Councillor Kathleen Jones

**Havant Borough Council**

Councillor Leah Turner  
One vacancy to be notified

**Fareham Borough Council**

Councillor Keith Evans  
Councillor Simon Martin

**Portsmouth City Council**

Councillor Dave Ashmore  
Councillor Lee Hunt

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**AGENDA**

**Welcome and Introductions**

**1 Apologies for Absence**

**2 Appointment of Chairman**

It is the policy of the Joint Committee to adopt a rotating basis for the appointment of chairman and vice chairman. The Chairman for the 2020/21 municipal year should therefore be appointed from one of Gosport's representatives.

**3 Appointment of Vice-Chairman**

The Vice-Chairman should be appointed from one of Portsmouth's representatives as it will be Portsmouth's turn to act as Chairman for the 2021/22 municipal year.

**4 Declarations of Members' Interests**

**5 Minutes of the Meeting held on 9 December 2019 (Pages 7 - 12)**

**6 Matters Arising from the Minutes not specifically referred to on the Agenda**

**7 Clerk's Items (Pages 13 - 20)**

The Clerk to the Joint Committee will report on any matters requiring attention, including the following –

**(a) Competition and Markets Authority Funerals Preliminary Decision Report**

The CMA commenced its investigation into funeral directors and crematoria services during 2019. In mid-February the CMA published a number of working papers, in connection with its funeral directors and crematoria services market investigation. In mid-August the CMA published its Preliminary Decision Report, which runs to some 470 pages plus appendices. A summary prepared by the CMA of its report is attached for members' information.

**(b) Portchester Crematorium – Lease extension**

The Crematorium is built on land leased from Fareham BC. The current lease expires on the 31 December 2020 and Portsmouth's Legal & Estates Services have been appointed to deal with renewal of the lease on behalf of the Joint Committee.

**(c) Any other matters**

**8 Portchester Crematorium Coronavirus Covid-19 Response & Revised Budget 2020/21 (Pages 21 - 30)**

The purpose of the attached report from the Clerk, Treasurer and the Manager is to update members on the response of Portchester Crematorium to the Coronavirus Covid-19 Pandemic; advise on the financial implications and present a revised budget for the current financial year.

**RECOMMENDED (1) that the grateful thanks of the Joint Committee be placed on record for the action taken by staff in responding to the Coronavirus Pandemic.**

**(2) that the proposed revised budget account estimates, set out in Appendix A to the report, be approved.**

**9 Provision of Multi Media System & Music Rooms Improvements (Pages 31 - 32)**

During June 2020 members were consulted and agreed to proceed with the purchase of the Obitus Multi Media System.

Adequate monies are held within the capital works fund to meet the expenditure, with provision being made within the budget approved last December for the ongoing revenue cost.

The purpose of the attached report from the Property Manager and the Manager and Registrar is to update members on purchase of the system and work required for its installation.

**RECOMMENDED that the Joint Committee notes the report.**

**10 Building Repairs and Renewal Programme (Pages 33 - 34)**

Report from the Property Manager attached.

**RECOMMENDED that the Joint Committee notes the contents of the report.**

**11 Manager and Registrar's Report (Pages 35 - 38)**

**(a) General Statistical Reports attached for -**  
**(i) March – May 2020**  
**(ii) June – August 2020**

**(b) Any other items of topical interest**

**12 Horticultural Consultant's Report (Pages 39 - 40)**

A report from the Horticultural Consultant on grounds maintenance generally is attached.

**RECOMMENDED that the report be received and noted.**

### **13 Portchester Crematorium – Staffing and Job Evaluation Reviews**

In March 2014 the Joint Committee agreed that a pay and grading review be undertaken for all Crematorium employees using a recognised analytical job evaluation scheme. The outcome of the review process was reported to and approved by the Joint Committee in December 2014, and subsequently implemented.

As part of the crematorium's operational arrangements it is recommended that, with the exception of the Manager and Registrar's post, the outcome of any further individual staffing and pay and grading reviews that are undertaken be dealt with under delegated authority by the Treasurer and the Clerk to the Joint Committee.

**RECOMMENDED that, with the exception of the post of Manager and Registrar, the Treasurer and the Clerk to the Joint Committee be delegated authority to approve implementation or otherwise deal with any recommendation arising from staffing and pay and grading reviews.**

### **14 Authority to deal with Urgent Joint Committee Business**

Whilst the government has introduced temporary arrangements to enable virtual remote meetings to be held by teleconference, this has highlighted that there may be an occasion when an urgent decision is required on a matter that could not wait until the next scheduled Joint Committee meeting.

In the circumstances it is proposed that authority be delegated to the Treasurer and the Clerk, (or in their absence their respective deputies), to make such urgent decisions as they consider necessary on any matter not already delegated to an officer.

In each case members of the joint committee would be advised by email in advance of a proposed decision where circumstances allow, and any comments members may wish to make will be taken into account after which they will be advised of the outcome. The Crematorium Manager already has full authority to operate and manage the crematorium.

**RECOMMENDED that the following delegation be approved – Decisions on any of the powers of the Joint Committee may be taken as a matter of urgency by the Clerk and Treasurer if they consider it necessary to do so in the interests of the efficient administration of the Joint Committee and its responsibilities;**

**Prior to exercising this provision the Clerk and Treasurer must, where circumstances allow, consult with and take into account the views of members of the joint committee;**

**In the absence of the Clerk or Treasurer their respective deputies may act.**

**15 Reports previously sent to members (Pages 41 - 64)**

The following reports were sent to members during March, and June (in the absence of a meeting), and are re-circulated for information –

- (a) Annual Return for the Financial Year Ended 31 March 2020
- (b) Portchester Crematorium Joint Committee – Annual Report 2019/20
- (c) Report of the inspection by the Federation of Burial and Cremation Authorities (sent to members in March)

**16 Dates of Future Meetings**

**RECOMMENDED that the Joint Committee meets at 2pm on the following dates in 2020/21, at Portchester Crematorium or by Virtual Remote Meeting, as circumstances allow –**

**Monday 14 December 2020  
Monday 22 March 2021  
Monday 21 June 2021  
Monday 20 September 2021**

JH/me  
17 September 2020  
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# Agenda Item 5

## PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF THE MEETING of the Joint Committee held at Portchester Crematorium on Monday 9 December 2019 at 2.00 pm.

### Present

#### Fareham Borough Council

Apologies submitted

#### Gosport Borough Council

Councillor June Cully

#### Havant Borough Council

Councillor Tim Pike (Chairman)  
Councillor Leah Turner

#### Portsmouth City Council

Apologies submitted

### Apologies for Absence (AI 1)

Councillor Steve Pitt on other council business, and Councillor Lee Hunt (Portsmouth CC); Councillors Keith Evans and Simon Martin (Fareham BC); and Councillor Kathleen Jones (Gosport BC) on other council business.

**843 Declarations of Members' Interests (AI 2) – None**

**844 Minutes of the Meeting held on 23 September 2019 (AI 3)**

**RESOLVED that the minutes of the meeting held on the 23 September 2019 be signed as a correct record.**

**845 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 4) -**

Minute 838 – Business Continuity and Staffing report

The Clerk advised that the report mentioned under minute 838 was still in the course of preparation, although the part dealing with the Manager and Registrar's post was included for consideration at today's meeting. The Clerk said it was hoped to bring forward other aspects of the report to the next meeting of the Joint Committee.

Minute 840 – Recycling of Metals Charitable Scheme

It was noted that the Manager & Registrar was still to check with the ICCM whether a suicide prevention charity could be nominated for an award.

## **846 Clerk's Items (AI 5)**

### ***(a) Inspection by the FBCA***

The Clerk to the Joint Committee reported that The Federation of Burial and Cremation Authorities had created a new inspection scheme to ensure standards of quality are maintained by crematoria.

The purpose of the scheme was to provide the operator of the crematorium with confidence that it met the national standards laid down by the Federation through its Code of Cremation Practice. As part of this new Inspection Scheme, all 290 crematoria across the UK would be inspected once every 5 years. Portchester had been selected for inspection on the 12 December, and a report on the outcome of the inspection would be circulated to members and reported to the Joint Committee at the March 2020 meeting. The Joint Committee was advised that a similar previous visit and successful inspection was undertaken in 2010.

**RESOLVED that arrangements for the visit be noted.**

## **847 Finance Strategy and Budget for 2020/21 (AI 6)**

(TAKE IN REPORT OF THE TREASURER)

In presenting the report the Deputy Treasurer amplified key points within the proposed strategy and budget, and answered questions from members.

**RESOLVED (1) that the Finance Strategy 2020/21, attached as Appendix A to the report, be approved;**

**(2) that the Finance Strategy 2020/21 be sent to the four constituent authorities to note for their information.**

## **848 Revenue Budget Report - 2020/21 (AI 7)**

(TAKE IN REPORT OF THE TREASURER)

In presenting the report and in answer to questions, the Deputy Treasurer drew particular attention to the principles underpinning preparation of the budget, including the sum proposed as a contribution for capital works, as described within the report. The proposed cremation fee of £650 from 1 April 2020 was still considerably lower than that charged by other crematoria in the area.

**RESOLVED (a) That the capital works programme as detailed in Appendix D be approved;**

**(b) That the Joint Committee approves the proposed cremation fees and other charges as set out in Appendices B & C from 1 April 2020;**

**(c) That the proposed revenue account estimates as set out in Appendix A to the report be approved;**



**(d) That the Joint Committee writes to the Leader of each constituent authority to advise them of the annual payment to be received from the Portchester Crematorium Joint Committee in 2019/20 and 2020/21.**

**849 Building Works Programme (AI 8)**

(TAKE IN REPORT OF THE PROPERTY MANAGER)

Arising from presentation of the report and questions the Property Manager mentioned specifically-

- the Vestry refurbishment;
- South Chapel New Curtains;
- the Book Room refurbishment feasibility study which would include considering more durable types of floor finish;
- the water feature feasibility study which was intended to include examining alternative better uses of the 'garden of contemplation'.

**RESOLVED that the contents of the report be noted.**

**850 Manager and Registrar's Report (AI 9)**

**(a) General Statistical Report**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

Arising from his report and questions, the Manager and Registrar commented generally on the statistical information, and that recently there had been an increasing number of funerals, including a number of bookings for early in the new year.

**RESOLVED that the report be received and noted.**

**(b) Any other items of topical interest – public comments register**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

**RESOLVED that the report be noted with interest.**

**(c) Any other matters – None**

**851 Horticultural Consultant's Report (AI 10)**

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

Arising from questions, the Horticultural Consultant explained that there had been no tree damage as a result of recent very windy weather. During last summer trees along the northern boundary had been pruned. He also said that so far there had been no cases of Ash dieback disease.

**RESOLVED that the report be received and approved.**

**852 Portchester Crematorium Garden of Remembrance –  
Grounds Clearance (AI 11)**

(TAKE IN REPORT OF THE CLERK TO THE JOINT COMMITTEE)

In submitting the report the Clerk drew specific attention to the nature of the various representations that had been received previously, and the detailed options for consideration, as set out in the report.

Following consideration and discussion including comments about storage arrangements for items removed and possible suggestions for ways of creating a permanent memorial, members endorsed the report's recommendations and it was -

**RESOLVED (1) That the long standing policy (to preserve the simple beauty of the gardens) against the provision of memorials and similar items in the crematorium grounds be re-affirmed, taking into account that this policy is stated on the form completed by families at the time of making application for cremation;**

**(2) That families be allowed to place temporarily one plastic vase supplied by the crematorium in the area where its family ashes have been interred to hold cut flowers, and that as and when flowers have finished blooming, staff will remove the flowers and place the vase into store for collection and re-use;**

**(3) That grounds clearances be undertaken at 3 monthly intervals mid-way between Christmas, Easter, Mothering Sunday and Father's Day, on dates to be settled by the Manager and Registrar;**

**(4) That items removed from the grounds be kept for a period of 6 months, after which they be disposed of if not claimed, and that the Crematorium Regulations be amended accordingly;**

**(5) That the arrangements described in paragraph 8.3.6 of the report be implemented for the storing of items removed;**

**(6) That the Manager and Registrar and the Property Manager consider seeking an alternative location for the storage facility;**

**(7) That the Book of Remembrance continues to be promoted as the primary means of memorial, but officers investigate a proposal for an alternative means of memorial in more detail, for the Joint Committee to consider at a future meeting;**

**(8) That the Clerk be asked to submit to the Joint Committee in December 2020 an update report.**

**853 Portchester Crematorium Manager & Registrar Retirement (AI 12)**

(TAKE IN REPORT OF THE CLERK)

**RESOLVED (1) That the arrangements made for the recruitment to the post of Manager and Registrar be noted and that authority be delegated to the Clerk, Treasurer and personnel officer to make an appointment after consultation with the Chairman;**

**(2) That the grateful thanks of the Joint Committee be placed on record for the long and distinguished service given by James Clark upon his retirement in February 2020 and for his valuable and outstanding contribution for 31 years to the work of Portchester Crematorium and the Joint Committee as Manager and Registrar.**

**Presentation to Mr James Clark upon his future retirement**

Following this item the Chairman of the Joint Committee referred to James' outstanding service and presented him with a framed retirement certificate recording the Joint Committee's resolution. He extended to James the Joint Committee's good wishes for a long and happy retirement, and other members joined and echoed the chairman's congratulatory comments.

James suitably replied, emphasising the important role that the members of the 4 local authorities comprising the Joint Committee had played over so many years, since the Crematorium opened in 1958.

**854 Date of Next Meeting (AI 13)**

**RESOLVED that the next meeting of the Joint Committee be held at 2pm on Monday 23 March 2020 at Portchester Crematorium.**

The meeting concluded at 3 pm.

Chairman

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9 December 2019  
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## **Funerals Market Investigation**

### **Summary of Provisional Decision report**

**Notified: 13 August 2020**

1. Funerals provide an opportunity for people to pay tribute to their loved one and they fulfil critical social, psychological and (for many) religious functions. Because of the crucial role funerals play in society; the distressing circumstances in which they occur, and the fact that funerals are one of the largest purchases many people will make in the course of their lives, it is important that those who purchase funeral services can be confident that prices are reasonable and the quality of service they receive is appropriate. It is this that our inquiry has sought to investigate.
2. The later stages of our inquiry have been conducted in the midst of the coronavirus (COVID-19) pandemic which has unfortunately caused a significant increase in death rates and materially changed the circumstances in which funerals can be conducted with immediate, and possibly long-term implications for the behaviour, economics and structure of the sector. It has also had a major impact on the running of our investigation, the provisional conclusions that we are able to reach and the timing of the actions that we propose to take.
3. Our investigation has centred on how people approach the purchase of a funeral under the extremely difficult circumstances that precede and follow the death of a loved one, and on competition between funeral directors at this point of need<sup>1</sup> and between crematoria operators. We have also considered how concentrated the supply of funeral director services and of crematoria services is, how prices have increased over time and the levels of profits suppliers are making, among other things.
4. At the root of our provisional conclusions is the observation that most customers, unsurprisingly, find it extremely difficult to engage with the process of purchasing a funeral. This is not only because of the emotional vulnerability

<sup>1</sup> This includes the provision of services when a funeral plan is redeemed but not funeral plans themselves.

that will affect many in the period before and following the death of a loved one, but also because of numerous other factors that conspire against their ability to exercise choices in the way they would normally do when faced with such an important purchase: social pressures and seeking to do the right thing for the deceased (when often they do not know what the deceased would have wanted); conflicting demands on their time and energy, when they are short of both; lack of basic understanding or practical experience of what organising a funeral entails, having to do so very seldom in their lives.

5. As a result, when choosing a funeral director, people largely follow a personal recommendation (which often provides only scant information as to why it is made) or simply go back to the funeral director that they or their family have previously used, even though this may have been in the distant past and the ownership of the business may have changed in the meantime. None of this should be portrayed as a failure on the part of customers. The approach they take is a reflection of the circumstances that people face when someone close to them dies.<sup>2</sup>
6. The bereaved typically place their trust in the funeral director to guide them to the most suitable option for them. When it comes to choosing a funeral, customers (including the least well off) are insensitive to price, although in recent years affordability has become a significant issue for some. They do value the quality of the service they receive throughout the funeral arrangement and delivery process, but they cannot easily judge this until after they have made the purchase and sometimes not even then. They care about how their loved one is being looked after but are not able to check how well this requirement is met in practice. Most people believe, incorrectly, that funeral directors are regulated.
7. Over 78% of the deceased are cremated. When it comes to choosing a crematorium, customers do so overwhelmingly on the basis of location (how close the crematorium is to where the deceased lived) or familiarity (whether they have been there before). Again, price is rarely a relevant factor in their choice, and, although quality matters both in general and for those customers who compare the provision of alternative crematoria, very few carry out such comparisons.
8. The way customers go about choosing a funeral director has significant implications for how funeral directors compete. In the absence of clear market pressures from customers, they largely rely on their own judgement to gauge what their customers need. This manifests itself most noticeably in the way

<sup>2</sup> Our provisional conclusions on the way people choose a funeral are at paragraphs 3.186 to 3.193.

they impart pricing information, which is often provided late in the sales process. Prices often cannot be obtained in a comparable format on-line or on the telephone and, once customers meet the funeral director to make the funeral arrangements, they are highly unlikely to switch to another provider.

9. Day-to-day competition between funeral directors is particularly muted: they monitor each other's activities but largely focus on their own service provision (and in particular aspects of quality that can be observed by customers such as the condition of their premises and vehicles and staff training) and making sure that they are well known and visible in their local community, rather than responding to changes to the offerings of their competitors.
10. We have seen evidence that, recently, some funeral directors have sought to establish relationships with palliative care services, with a view to channelling dying patients, or their relatives, towards their services, thus by-passing competition for those customers altogether.
11. The two largest suppliers, Co-op and Dignity, account for 30% of branches and are often significantly more expensive (which we estimate to be by approximately £800 and £1,400 respectively)<sup>3</sup> than many of the small, typically family-owned, businesses that operate the majority of branches in the UK. In recent years, Co-op and Dignity have been competing more actively in the supply of lower-cost funeral options (direct cremation and simple funerals), but this trend has not been significant among other funeral directors, and has not had a material impact on competition more broadly in relation to the types of (mainly higher cost) funerals that most people have continued to purchase.<sup>4</sup>
12. On the crematoria side, in addition to lack of competitive constraints arising from customers' tendency to choose a crematorium on the basis of location or familiarity, there are two significant barriers to entry by new crematoria, which have contributed to the high level of concentration of the sector: the planning regime, and the high sunk and fixed costs associated with the opening and operation of a crematorium. Historically, crematoria were opened by local authorities seeking to serve their local population, and 61% of crematoria are still operated by local authorities today. Since the 1980s private companies have opened many new crematoria but, faced with high barriers to entry, they have tended to focus on areas where there was no, or limited, supply within a reasonable distance and to simply keep up with growing demand.

<sup>3</sup> Based on our analysis of pricing data gathered by SunLife from a sample of 100 funeral director branches. We calculated that the funeral director fees quoted by Dignity and Co-op were respectively £1,428 and £802 higher than those of the other funeral directors on average.

<sup>4</sup> Our provisional conclusions on the way funeral directors compete are at paragraphs 5.173 to 5.188.

13. As a result, today, crematoria are generally few and far between. Many people have ready access to only one local crematorium, and few have access to more than three. We have therefore found that competition is very muted here as well. To the extent that some crematoria seek to attract some customers on the basis of the quality of their offering, which normally means the underlying standard and maintenance of the buildings and grounds and the duration of the funeral service, there are not enough customers choosing a crematorium on this basis for it to drive an effective competitive process.<sup>5</sup>
14. We therefore provisionally conclude that the markets for funeral director services at the point of need and crematoria services<sup>6</sup> are not functioning well. We have provisionally found that a number of features restrict or distort competition:
  - (a) Low level of customer engagement caused by the intrinsically challenging circumstances surrounding the purchase of a funeral
  - (b) Lack of easily accessible and clearly comparable information on the products and services provided by funeral directors, including their prices and levels of quality
  - (c) Lack of visibility to customers of the level of quality of care given to the deceased by funeral directors
  - (d) High barriers to entry in the supply of crematoria services
  - (e) High levels of local concentration in the supply of crematoria services.<sup>7</sup>
15. Because customers are so insensitive to price, it is not surprising that lack of effective competition has resulted in higher prices than we would expect to see in a well-functioning market. With average annual rates of increase of 5% over 13 years for funeral directors and 6% over 10 years for crematoria, price rises have been well in excess of general inflation for a considerable period of time. There are also significant price differentials between funeral directors within local areas. The persistent level of excess profits that we have seen amongst a wide variety of suppliers indicates that cost drivers or quality differentials cannot explain the pricing issues that we have identified.<sup>8</sup>
16. We estimate that the consumer detriment arising from lack of effective competition between funeral directors is at least £400 per funeral on average

<sup>5</sup> Our provisional conclusions on the way crematoria operators compete are at paragraphs 6.187 to 6.194.

<sup>6</sup> Our provisional conclusions on market definitions are at 4.104, 4.105, 4.107 and 4.108.

<sup>7</sup> Our provisional conclusions on features are at paragraphs 8.9 to 8.24.

<sup>8</sup> Our provisional conclusions on customer outcomes are at paragraphs 7.166 to 7.175 (funeral directors markets) and 7.283 to 7.290 (crematoria markets)



across a significant proportion of the market (ie customers of both large and many small firms). This is likely to be a conservative figure because it does not take into account potential inefficiencies (for which we have found some evidence), meaning that the total detriment figure is likely to be higher than our estimate implies, potentially significantly so.

17. With respect to crematoria, while the prices of private sector crematoria are often significantly higher than those operated by local authorities, our profitability analysis indicates that customers of both private and local authority facilities have been paying too much, with the former overpaying by around £215 per cremation on average, while the latter are overpaying by approximately £175 per cremation on average.<sup>9</sup>
18. When it comes to the way the deceased are cared for by funeral directors between the time of death and the funeral, we have received concerning evidence from a range of industry participants and observers of problems that they have witnessed personally. Many funeral directors, and the two trade associations, acknowledged that, while in their view quality of care in the sector was generally good, there were instances of poor quality. We have therefore provisionally found that there are likely to be some funeral directors who are not providing acceptable levels of quality in this respect. Where this occurs, it is deeply detrimental to customers, who expect their loved ones to be treated with respect and dignity.
19. We have considered what remedies are necessary and appropriate to address our concerns about high prices and poor quality. Our preference is normally to seek to ensure that the competitive process can be improved, thus generating acceptable levels of price and quality. However, in the context of the funeral sector, this is unlikely to be sufficient because: consumers' circumstances following a bereavement mean they have significant difficulty in engaging with the purchasing process in general (and the issue of price in particular); there is strong evidence of high prices, while important aspects of quality are not observable to purchasers. We therefore consider that price regulation and a quality inspection regime are appropriate remedies to consider among others.
20. COVID-19, and the essential public health response to it, have severely restricted our ability to develop the remedies we consider will be needed to achieve a full solution to the problems we have found, at this time. The exceptionally high death rates and the particularly distressing and unusual circumstances in which funerals have had to be arranged since March 2020

<sup>9</sup> The estimates of customer detriment in the supply of funeral director services and crematoria are at paragraphs 8.25 to 8.40.

have resulted in extreme pressures for funeral directors and other key stakeholders, such as local authorities. This has made it very challenging to engage with key parties, collect data and design potential interventions in detail.

21. Government-imposed restrictions, including on the number of people who could attend a funeral service and other social distancing measures, have changed dramatically the economics of funeral directors and crematoria alike, impacting both the cost of operation and average revenue per funeral because of the increased prevalence of simpler funerals during this period. Under such circumstances, and with ongoing uncertainty as to the future path of the pandemic during the remainder of our inquiry, it would not be feasible to calibrate the price controls that we would have been likely to seek to impose on both funeral directors and crematoria under more normal circumstances.
22. We have no power to suspend, or further extend, our inquiry to reflect these factors but we think it important to keep on the agenda the possibility of price control remedies as a means of protecting funeral customers. We are therefore proposing that the CMA should come back to the option of a price control remedy when the circumstances of the funerals industry have returned to a steady state, which may well be different from that existing before the onset of COVID-19. This is likely to require a supplementary market investigation focused on resolving the pricing issues that we have identified in this inquiry.
23. In the meantime, we propose to take forward a set of remedies that we describe as ‘sunlight’ remedies – shining a light on the pricing and back of house practices of the sector. The objective is to ensure that the pricing and commercial activities of funeral directors and crematoria, as well as the quality of the service that funeral directors provide, are exposed to greater public and regulatory scrutiny. A set of remedies that will cast further light on the behaviour of the sector until more fundamental remedies can be taken forward.
24. We are proposing that a number of such measures would be implemented by the CMA as soon as possible after publication of our final report. Under these proposals:
  - (a) The CMA would actively monitor firms’ revenues and sales volumes in the funerals sector, in order to identify, and where possible, address, any harmful behaviour. The CMA would also publish an annual review of its monitoring activity. To support these activities, we would require certain funeral directors and all crematoria operators to provide specific financial information to the CMA.

- (b) We would require funeral directors and crematorium operators to publish price information to support customers in accessing and assessing the price of funeral services. In addition, we would require funeral directors to disclose to customers, information relating to the ownership of the business, any business or financial interests in a price comparison website for the sector and payments or donations to hospitals, care homes and any other similar institutions.
  - (c) We would prohibit certain arrangements, payments and inducements made by funeral directors with/to third parties such as care homes as well as the solicitation of business through coroner and police contracts, in order to protect vulnerable customers from being channelled towards a given funeral director that may not fully meet their needs.
- 25. We propose to make a recommendation to the UK government and the devolved administrations in Northern Ireland and Wales relating to the regulation of the quality provided by funeral directors. This would involve, in the first instance, the establishment of an independent inspection regime and registration of all funeral directors in England, Wales and Northern Ireland. As Scotland already has such a regime in place, we are not proposing to make such a recommendation to the Scottish Government.<sup>10</sup>
- 26. Our proposed package would subject the behaviour of the sector to increased scrutiny, and more effectively empower customers when choosing a funeral director or crematorium, while holding open the door to price controls when circumstances created by the pandemic change sufficiently to permit these to be considered.

<sup>10</sup> Our provisional decision on remedies is at paragraphs 9.241 to 9.261.

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**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –  
MONDAY 28 SEPTEMBER 2020**

**REPORT BY: CLERK TO THE JOINT COMMITTEE,  
TREASURER TO THE JOINT COMMITTEE  
and  
THE MANAGER AND REGISTRAR**

## **PORTCHESTER CREMATORIUM CORONAVIRUS COVID-19 RESPONSE & REVISED BUDGET 2020/21**

### **1. Purpose**

1.1 The purpose of this report is to update members on the response of Portchester Crematorium to the Coronavirus Covid-19 Pandemic; advise on the financial implications and present a revised budget for the current financial year.

**2. Recommended (1) that the grateful thanks of the Joint Committee be placed on record for the action taken by staff in responding to the Coronavirus Pandemic.**

**(2) that the proposed revised budget account estimates, set out in Appendix A, be approved.**

### **3. Background**

3.1 A meeting of the Joint Committee was scheduled to take place on Monday 23 March 2020, but this had to be cancelled when it became clear by lunchtime that day that a quorum of members was unlikely to be present. During the preceding week strong concerns were being expressed nationally about the increasing spread of the virus and the impact this could have on all aspects of everyday life.

3.2 During the week of the 23 March parliament approved emergency legislation and the government introduced a raft of regulations, which have been subsequently extended and amended as appropriate. The Regulations were made in response to the serious and imminent threat to public health posed by the incidence and spread of severe acute respiratory syndrome coronavirus.

### **4. Impact of Emergency Regulations on Crematoria**

4.1 In accordance with the initial emergency legislation, limitations were placed upon the number of mourners at each service, and crematorium grounds were closed to visitors, except for funerals. Government advice was that mourners should be immediate family members.

4.2 The emergency regulations also changed procedures relating to death certification. This included removing the requirement for the second confirmatory medical certificate (Cremation Form 5) so we only receive one medical certificate (Cremation Form 4) from a doctor, and introducing the electronic transmission of documents.

## 5. How Portchester Crematorium has Responded

5.1 The Crematorium Manager has full delegated authority to act in respect of the operation and running of the Crematorium facilities. Leading up to and during the pandemic it was necessary for the Crematorium to prepare and subsequently respond to this national emergency in a variety of ways, as explained below, to ensure the safety of staff and mourners and those attending the crematorium. By their very nature some of these changes have necessitated the need to revise the previously approved budget, which is addressed in Section 7 of this report and Appendix A.

5.2 **Crematorium grounds** - On 26 March the Health Protection (Coronavirus, Restrictions) (England) Regulations 2020 came into force. These included a provision that during the emergency period crematorium and burial grounds and buildings must be closed to members of the public, except for funerals or burials. As a result notices were displayed the following day at the crematorium entrance and within the grounds that the site was closed to the public, other than for those attending a funeral service. The gates were also locked outside of opening hours. The grounds were patrolled periodically by crematorium staff to ensure compliance.

5.3 Subsequently, the Government amended the regulations relating to access to crematoria and crematorium grounds and gardens, effective from 22 April. The effect of this change meant the grounds surrounding the crematorium and garden of remembrance were to be open for visiting. The book of remembrance room remained closed, although the books could be viewed from the windows on the outside, until it could be safely re-opened on 13<sup>th</sup> July 2020. A digital version of the Book of Remembrance is also available online on the web site.

5.4 **Limitation on Mourners** - The Regulations also meant that funeral services could only be attended by immediate family, in accordance with government advice, in order to maintain social distancing.

5.5 Towards the end of April, following various national media reports, the government advised that funeral services with physical attendance of mourners should continue as long as those attending adhere to social distancing and related guidance. As a result, it was decided at the Crematorium to issue the following information to funeral directors –

Alongside the Funeral Director, Chapel Attendant, and funeral staff only the following should attend:

- members of the person's household
- close family members
- or if the above are unable to attend, close friends – please note that this only applies if there is no one from the household or close family of the deceased able to attend
- attendance of a celebrant of choice, should the bereaved request this.

Taking into account the need for social distancing at 2 metre intervals, the funeral directors were also advised on the number of mourners that could be accommodated in each chapel, as follows –

*South Chapel* – The number of mourners has been restricted to a maximum of 15, seated no more than 2 people to a bench, unless they are from the same household, and only every other row of seating should be used.

*North Chapel* – The number of mourners has been restricted to a maximum of 10, seated no more than 2 people to a row of seats, unless they are from the same household. The seats in this chapel were reduced and distanced to accommodate this.

5.6 The guidance was again updated on 9<sup>th</sup> July 2020 and as a result the restrictions at Portchester Crematorium were updated to the following –

- Alongside the Funeral Director, Chapel Attendant, and funeral staff only a modest number of close family and friends of the deceased may attend.
- Activities such as singing, chanting, requiring raised voices or playing of instruments that are blown into are not permitted.

5.7 The number of mourner remained the same in the North Chapel due to the limited space available and the South Chapel maximum was increased from 15 to 20 mourners which is still within the capacity limits of the premises so that social distancing of 2 metres can be strictly adhered to.

5.8 The contact information of any applicant/lead mourner arranging a cremation service may now be shared with NHS Test and Trace. Along with a name, contact phone number and date of visit, which we already collect for ordinary business, we will be collecting information on the number of people at the service and arrival and departure time in our chapels.

5.9 It was emphasised that although a maximum had been given on the numbers attending and who can attend the guidance does state that action should be taken to restrict the number of mourners to be as low as possible to ensure protection for the mourners gathered, with a particular focus on protecting those that are vulnerable, and reduce the risk of spreading coronavirus.

5.10 Mourners were also asked to follow advice on social distancing when travelling to and from the funeral gathering and any mourner who was showing symptoms should not attend the funeral as they posed a risk to others.

5.11 From the 8 August government regulations required the wearing of a face covering including mourners attending a funeral, with further guidance for managing funerals being issued by the government on the 11 August. In line with guidance issued by the ICCM Portchester Crematorium will allow an officiant or reader to remove their face covering at the lectern in order to take the service or carry out the reading so that the mourners can hear clearly, and those that rely on it can lip read. In such circumstances the officiant or reader should ensure that other methods of controlling the spread of the coronavirus are in place, e.g. 2m distancing and good hand hygiene.

**5.12 Waiting Rooms** – The waiting rooms have been closed, and mourners advised, through funeral directors, to wait in their cars upon arrival to maintain social distancing.

**5.13 Web Casting** – Given the reduced number of mourners permitted to be at funerals web casting has been offered, at cost, to all bereaved families. This has provided the opportunity for friends and others not able to attend to witness the funeral service. 42% of families took up this offer during April and May, and 46% took up this offer during June, July and August.

**5.14 Cleaning and Sanitisation** – Between each service staff arrange cleaning and sanitisation of pews, chairs, doors and hard surfaces. We asked that all celebrants, ministers, clergy and officiants shorten the time of their service in order to allow time for the staff to clean the chapel within the 30 minutes. This was following guidance issued from the Government that we must ensure processes are in place to allow sufficient time to clean and disinfect the chapels between each service. Where services have been reduced it has meant there is sufficient time to undertake this task, without delaying the next service, but where services have overrun it has at times made this a difficult task.

**5.15 Increase in Funeral Services** – As expected the number of services has increased over similar periods last year, and we are now seeing a decrease over the last couple of months in July and August as follows –

	April	May	June	July	August
2019	275	282	239	262	256
2020	486	414	295	209	214

Services (including walk through funerals) have been taking place throughout the working day from 8.30am to 3.30pm.

There has been close liaison with funeral directors to ensure they are aware of the action being taken and the changes it has been necessary to introduce.

**5.16 The Garden of Remembrance** - Throughout this emergency the staff of Brighstone Landscapes, the grounds maintenance contractor, have continued to ensure the gardens remain as attractive as ever, observing social distancing working practices.

**5.17 Garden Clearance Room** – A fenced compound area in front of the garage adjacent to the main car park has been identified where crates, previously kept in a closed room, can be placed in an open area. This space has been set aside for people to collect their unauthorised memorial items that were removed during the March and August 2020 garden clearances. The area was opened on the 12 September, and will be open at weekends only between 9am and 4pm, to avoid cross over with people attending funeral services. The space is limited to two people at a time, to maintain social distancing rules. The small garden clearance room has had to remain closed as it could not be made safe to open coupled with people crossing with those attending services and the amount of cleaning required.



5.18 **Scattering of Ashes** – The scattering of ashes was discontinued from the outset of the emergency and remained suspended until the 21 July 2020. This was at a time when regulations about public gatherings changed. In accordance with the regulations and guidance to protect the public and staff attendance is limited to 6 persons including the officiant. At present appointments are available Tuesday, Wednesday and Thursday and up to 10 scatterings can be undertaken each day.

5.19 **Office and working environment** – The office has been closed since the 19th March to personal callers. All enquiries are dealt with by telephone and email with the exception of staff seeing visitors for witness scattering appointments only. It has been necessary to adjust slightly the office layout to facilitate social distancing between staff as part of working arrangements.

5.20 **Medical Referees** – It was necessary to appoint a new deputy medical referee due to one of our existing deputy medical referees being classed as clinically extremely vulnerable and having to shield for 12 weeks. Dr Jonathan Britt was appointed by the Ministry of Justice on 7<sup>th</sup> April 2020 which enabled us to maintain full cover of the medical referee's rota with no issue despite the extra demands placed on medical professionals during the pandemic.

## 6. **Pandemic Response & Local Resilience Forum**

6.1 In the week before the emergency legislation it became clear that the Pandemic Response Plan would be activated. The Crematorium Manager addressed the issues that would require attention to ensure the crematorium could meet the (unknown at that time) increase in funerals and changes in working practices introduced by government regulations and joint advice from the ICCM and the FBCA.

6.2 To build in resilience for the present crematorium administration, two of Fareham BC's administrative staff have been seconded to work in the office.

6.3 The present 4 technicians and one senior technician undertake a range of duties on a rota basis including cremating and acting as chapel attendants. We had one experienced technician retire in July and another leave in August to relocate to Wales so we have recently recruited two new technicians that are currently undergoing their training. We have also retained the retired technician as a casual and he has been working a Tuesday, Wednesday and Thursday to cover the scattering appointments while we catch up with the backlog from temporarily suspending appointments.

## 7. **Financial Considerations**

7.1 In order to ensure adequate resources are available to meet operational demands two office support members of staff (1.6 FTE) were re-deployed to the crematorium from Fareham Borough Council. Modest expenditure has been incurred in the provision of reception screens to make this area COVID-19 secure to members of the public and staff alike, along with the purchase of personal protective equipment for staff involved in attending and cleaning other public areas.

7.2 There has been some additional plant and cremation expenditure, a proportion of which is attributable to immediately higher than usual cremation numbers, but also to ensure resilience of supply over the coming months.

7.3 The fact that funerals have remained open to mourners, although with social distanced restrictions on numbers, and an increased uptake of walk through funerals, our income has not been adversely affected and consequently is higher than we would have anticipated at this early point of the financial year and to date exceeds additional costs incurred.

## 8. Revised Budget 2020/21

8.1 The revised budget has been set to a break-even level. The budget variations are shown in the following table, and explained further below.

	Actuals 2019/20 £	Base Budget 2020/21 £	Revised Budget 2020/21 £	Variation £
EMPLOYEE RELATED EXPENDITURE	290,205	290,300	296,900	6,600
PREMISES RELATED EXPENDITURE	617,713	672,500	719,200	46,700
SUPPLIES AND SERVICES	249,972	246,600	282,100	35,500
CAPITAL CHARGES	363,302	305,800	305,800	-
SPECIAL EXPENDITURE	1,100,708	1,070,000	1,210,000	140,000
GROSS EXPENDITURE	<u>2,617,437</u>	<u>2,585,200</u>	<u>2,814,000</u>	<u>228,800</u>
GROSS INCOME	<u>2,621,900</u>	<u>2,585,200</u>	<u>2,814,000</u>	<u>-228,800</u>

8.2 Gross income is estimated to be higher than the original base budget as a direct consequence of the pandemic and higher cremation numbers experienced at its height during April and May. Estimated projections have been made for the remainder of the year, but it is hoped that we will not see similarly extremely high numbers through the autumn and winter.

8.3 Premises related expenditure has increased overall by £46,700; from £672,500 to £719,200 allowing for increased utility expenditure and cremator maintenance, along with the cost of the cleaning regime that has been implemented.

8.4 Supplies and services related expenditure has increased overall by £35,500; from £246,600 to £282,100. This is a reflection of the increased demand for web casting of services as mourner numbers have been restricted, and increased cremation numbers affecting the level of Medical Referee expenditure. The recharge from Fareham Borough Council has increased to re-imburse the cost of the additional resource they have provided for the first half of the financial year.

8.5 Within Special Expenditure the budget for payment to the constituent authorities has been increased by £140,000. To ensure that sufficient resources are in place to finance all anticipated capital works, an annual contribution is made out of revenue income to the Committee's Capital Works Fund. As at 1 April 2020 the

opening balance of this fund was £2,660,000. In order to replenish the Capital Works Fund to levels that will meet future demands of the crematorium a budget of £235,000 is maintained for 2020/21.

## **9. The Months Ahead and Conclusion**

9.1 Based on guidance issued we have now moved from stage 1, where the crematorium was required to remain closed except for funerals, to stage 2. We have opened the Book of Remembrance room with restrictions in place on the number of visitors allowed in the room at any one time and with a one-way flow to enter and exit the room. We have reviewed the number of mourners allowed in chapels using revised risk assessments and have resumed witness scattering appointments with the number of attendees limited to comply with social distancing. We have also provided hand sanitisers for visitors to the reception and book room areas.

9.2 Following stage 2 we can look to move to stage 3 where we can reopen the office to the public, with screens installed in the reception area ensuring social distancing is maintained. We can also then allow the collection of ashes by the applicant.

9.3 At stage 4 normal service resumes when we can remove social distancing, and unlimited mourners are allowed to attend services.

.....  
*John Haskell*  
*Clerk to the Joint Committee*

.....  
*Andy Wannell*  
*Treasurer to the*  
*Joint Committee*

.....  
*Victoria Hatton*  
*Manager & Registrar*

**Background List of Documents –**  
**Section 100D of the Local Government Act 1972:** *None*

JH/me  
September 2020

## REVENUE ACCOUNT FOR THE YEAR ENDING 31 MARCH 2021

	Actual 2019/20 £	Base Estimate 2020/21 £	Revised Estimate 2020/21 £
<b>EMPLOYEES</b>			
SALARIES	215,441.77	217,100	217,100
SALARIES OVERTIME	2,988.41	3,500	5,000
NATIONAL INSURANCE	18,503.61	19,000	19,500
SUPERANNUATION	51,069.57	49,500	51,500
FIRST AID ALLOWANCE	192.00	200	200
STAFF TRAINING	0.00	1,000	1,000
STAFF ADVERTISING	1,510.00	0	2,000
RETIREMENT GIFT	500.00	0	600
<b>TOTAL EMPLOYEES</b>	<b>290,205.36</b>	<b>290,300</b>	<b>296,900</b>
<b>PREMISES</b>			
R & M OF BUILDINGS	8,195.27	13,700	13,700
REPAIRS AND RENEWALS	60,245.35	115,000	115,000
FIRE RISK ASSESSMENT	0.00	0	0
R & M OF FIXED PLANT	109,572.57	85,000	96,000
R&M OF GROUNDS	70,539.15	70,000	70,000
R&M OF GARDEN IMP.SCHEME	1,461.51	1,500	1,500
R&M OF PAVED AREAS	2,575.00	0	0
ELECTRICITY	50,413.74	48,000	53,000
GAS	85,059.07	105,600	120,600
RENTS - GENERAL PAYABLE	12,424.24	12,500	12,500
NATIONAL NON-DOMESTIC RATES	197,568.00	201,000	201,000
WATER CHARGES - SUPPLY (PWC)	1,070.10	2,000	2,000
SEWERAGE & ENV. CHARGES (SWS)	1,741.49	4,500	4,500
FIRE PRECAUTION APPLIANCES	2,705.46	700	700
CONTRACT CLEANING	4,142.50	4,500	20,200
CLEANING MATERIALS	796.82	400	400
TOILET REQUISITES	156.04	100	100
REMOVAL OF WREATHS	9,047.42	8,000	8,000
<b>TOTAL PREMISES</b>	<b>617,713.73</b>	<b>672,500</b>	<b>719,200</b>
<b>SUPPLIES AND SERVICES</b>			
FURNITURE & EQUIPMENT PURCHASE	13,998.90	5,000	5,000
	8.13	0	0
MATERIALS (OPERATIONAL)	26.26	100	100
	496.20	0	0
FURNITURE & EQUIPMENT MAINTENA	9,689.66	18,400	18,400
FURNITURE & EQUIPMENT SA	625.00	1,300	1,300
PROTECTIVE CLOTHING & UNIFORMS	1,022.65	1,600	1,600
LAUNDRY	12.08	100	100
BOOKS AND PUBLICATIONS	333.20	400	400
EXTERNAL PRINTING	4,159.80	3,000	3,000
STATIONERY	3,329.66	1,500	1,500
BOOK OF REMEMBRANCE	18,077.53	15,000	15,000
MEMORIALS CARDS	4,827.14	5,000	5,000
CONSULTANTS FEES	479.00	1,500	1,500

ADMIN.EXPENSES - FAREHAM	19,026.21	24,000	30,000
ADMIN.EXPENSES - PORTSMOUTH	12,756.12	13,000	13,000
MEDICAL REFEREES FEES	59,382.00	57,000	62,000
ORGANISTS FEES	9,441.25	10,500	2,000
ENVIRONMENTAL LICENSE	772.00	800	800
PEST CONTROL	562.08	500	500
GRAPHIC DESIGN	0.00	500	500
POSTAGES	950.12	1,200	1,200
TELEPHONES	2,279.10	4,000	4,000
COMPUTER SOFTWARE	5,058.26	5,000	5,000
WEB CAST SERVICES	3,420.00	1,500	34,500
SUBSISTANCE EXP - EMPLOYEES	277.50	700	700
COURSES/CONFRENCES (EMPLOYEES)	0.00	1,000	1,000
GRANTS AND SUBSCRIPTIONS	1,484.00	2,500	2,500
MISC INSURANCES - PREMIUM	18,412.70	18,500	18,500
ADVERTISING	0.00	500	500
NON RECLAIMABLE VAT	57,365.04	50,000	50,000
BANK CHARGES	1,399.74	2,000	2,000
SPECIAL EXPENDITURE	299.70	500	500
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>249,971.03</b>	<b>246,600</b>	<b>282,100</b>

#### CAPITAL FINANCING COSTS

DEPRECIATION	363,302.17	305,800	305,800
<b>TOTAL CAPITAL FINANCING COSTS</b>	<b>363,302.17</b>	<b>305,800</b>	<b>305,800</b>

#### SPECIAL EXPENDITURE

CONTRIBUTION TO CAPITAL FUND	335,000.00	235,000	235,000
PENSION INTEREST COSTS	61,000.00	75,000	75,000
CONTRIBUTION TO R & R FUND	60,245.35	100,000	100,000
PAY TO CONSTITUENT AUTHORITIES	640,000.00	660,000	800,000
<b>TOTAL SPECIAL EXPENDITURE</b>	<b>1,096,245.35</b>	<b>1,070,000</b>	<b>1,210,000</b>

#### GROSS EXPENDITURE

<b>2,617,437.64</b>	<b>2,585,200.00</b>	<b>2,814,000</b>
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#### INCOME

CONTRIB.FROM GARDEN IMP.FUND	-1,477.51	-1,500	-1,500
CAMEO TMAC INCOME	-12,976.78	0	0
SALES	0.00	0	0
SALE OF MEMORIAL CARDS	-7,020.79	-7,000	-8,000
-	-	-	-
CREMATION FEES	2,015,880.00	-1,982,500	-2,207,500
BOOK OF REMEMBRANCE	-51,442.43	-55,000	-55,000
ORGANISTS FEES	-21,614.97	-30,700	-8,000
WEB BROADCASTING	-3,950.01	-2,000	-31,000
MISCELLANEOUS FEES & CHARGES	-9,743.00	-7,000	-7,000
INTEREST ON INVESTMENTS	-11,917.67	-3,500	0
BANK INVESTMENT ACCOUNT	-1,329.79	-200	-200
RETURN ON PENSION FUND ASS	-43,000.00	-50,000	-50,000
CAPITAL CHARGE - ASSET RENTS	-363,302.17	-305,800	-305,800
MOVEMENT ON PENSIONS RESERVE	-18,000.00	-25,000	-25,000
EXP.FINANCED FROM RESERVES	-60,245.35	-115,000	-115,000

#### GROSS INCOME

<b>-</b>	<b>2,621,900.47</b>	<b>-2,585,200</b>	<b>-2,814,000</b>
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#### NET EXPENDITURE

<b>-4,462.83</b>	<b>0</b>	<b>0</b>
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# Agenda Item 9



**REPORT TO: Portchester Crematorium Joint Committee – 28 September 2020**

**REPORT OF: Victoria Hatton Manager & Registrar and Ian Cousins Property Manager**

**SUBJECT: Portchester Crematorium – Provision of new multi-media system and improvement to the music rooms**

## **1.0 Purpose of this Report**

1.1 To update the Committee on the progress into the provision of a new multi-media system and the provision of improvements to the music rooms.

## **2.0 Introduction**

2.1 A report was prepared for the Joint Committee meeting on 23rd March 2020 detailing the purchase of an 'Obitus' 'Maestro' multi-media system for use in both chapels to deliver music, webcast and tributes for families and funeral directors as required in a modern-day service.

2.2 Due to imposition of restriction for the COVID-19 pandemic this meeting was cancelled. Subsequently on the 11<sup>th</sup> June 2020 the report was resent to all members of the joint committee and agreement was obtained for the purchase of the proposed multi-media system at a total value of £41,134 ex VAT.

## **3.0 The Existing Arrangements**

3.1 Detailed investigations have been carried out into the preferred way in which the multi-media system equipment will be installed to serve each of the chapels and the Crematorium office.

3.2 Currently the technical arrangements for a service are undertaken by a Crematorium Technician who operates the equipment from a small room adjoining each chapel. These are known as the Music Rooms and this reflects their traditional role of providing the music for the service.

3.3 With the changes in the way services are delivered this area has now become a key hub for the control of all technical services. We have taken the opportunity to review the existing music rooms to both the North and South Chapels, their layout, orientation and relationship to the space served.

3.4 Currently the chapel music rooms are very small, poorly laid out and have insufficient lighting. The room serving the South Chapel is located a short distance from the chapel up a short flight of stairs and whilst the room for the North Chapel is better located the space available is restricted.

## **4.0 Revised Arrangements**

- 4.1 Having reviewed the options, it proposed to relocate the music room to an area with direct level access to the South Chapel. For the North Chapel whilst retaining the existing music room its area this will be enlarged.
- 4.2 In the South Chapel, works will involve the removal of one door opening and the creation of another which will be integrated discretely into the existing timber wall system. For the North Chapel music room the floor level will be adjusted to provide a level floor.
- 4.3 For both chapels the works within each music room include a new fixed desk position and a unit to accommodate the new equipment. Works include new doors and frames to suit the new arrangements and good quality lighting. The areas will be fully redecorated and receive new flooring.
- 4.4 The full technical requirement of the actual installation was discussed on site with Obitus in a recent site meeting.
- 4.5 Proposals were developed to ensure that visual intrusion of the installation work was minimised wherever possible. These works will include cabling of the new services from the central hub located within the main office to each of the music rooms and then to the individual pieces of equipment, lecterns, microphones, cameras etc within each chapel. Some elements of this work require cables to be run via ducts in the floor with any necessary works being made good.

## **5.0 Costs**

- 5.1 Quotations were requested for the required works from three contractors of which two contractors returned fully priced schedules. These costs allowed for a significant part of the works to be completed outside of normal hours to minimise disruption to the Crematorium.
- 5.2 Works were awarded to the best value contractor at £34,392.10 ex VAT.
- 5.3 The cost of these will be funded by the funds set aside for Repairs and Renewals Programme and these costs will be added to the Programme for 2020 / 21.

## **6.0 Next Step**

- 6.1 Discussions are now underway with the successful contractor and Obitus to deliver these works at the earliest possible date.

## **7.0 RECOMMENDATION**

- 7.1 That the report be noted.

*Victoria Hatton*  
**Manager and Registrar**

*Ian Cousins*  
**Property Manager**

*Background List of Documents –  
Section 100D of the Local Government Act 1972 – None*



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE**

**ON: 28 September 2020**

**REPORT OF: Ian Cousins, Property Manager**

**SUBJECT: Report on the Repairs and Renewal Programme**



Ref	Item Description	Status	Budget £	Anticipated Cost £	Variation £	Commentary
1901	Glazing Repairs	Ordered	25,000	25,000	0	Delayed due to COVID 19 Restrictions
1902	Vestry Refurbishment	Complete	19,500	19,500	0	Revised Budget with a final account to agree
1903	Paving and Stonework Cleaning	On-going	5,000	5,000	0	Delayed due to COVID 19 Restrictions
1904	Surfacing and Paving Repairs	On-going	13,000	8,145	-4855	Works Complete
1905	Fencing Repairs	On-going	5,000	5,000	0	Delayed due to COVID 19 Restrictions
1906	External Redecoration	Feasibility	3,000	3,000	0	Delayed due to COVID 19 Restrictions
1907	Fire Precautions Upgrade	Feasibility	5,000	5,000	0	Delayed due to COVID 19 Restrictions
2002	Music Room Refurbishment	Feasibility	0	0	0	Line Deleted as combined with works to provide new Chapel multi-media system.
2003	Book Room Refurbishment	Feasibility	20,000	20,000	0	Requirement revised to include new arrangements for flower memorials.

Ref	Item Description	Status	Budget £	Anticipated Cost £	Variation £	Commentary
2004	South Chapel New Curtains	Feasibility	12,000	12,000	0	Delayed due to COVID 19 Restrictions
2005	Conservatory Redecoration	Feasibility	2,500	2,500	0	Delayed due to COVID 19 Restrictions
2006	Water Feature Feasibility	Feasibility	5,000	5,000	0	Delayed due to COVID 19 Restrictions
2007	Groundsman Building Repairs	Feasibility	6,000	6,000	0	Awaiting completion of drainage works
2101	Chapel multi-media system	Quotation	75,525	75,525	0	Budget revised for new arrangements in addition to equipment.
2102	Works to Roofs	Complete	10,000	10,200	200	Revised works now complete
2103	Surfacing and Paving Repairs	In Progress	5,000	3,630	0	Initial phase of works carried out
2104	Cremator Area Security Works	In Progress	15,000	15,000	0	Works currently in progress
2105	Drainage at Grounds Maintenance Compound	In Progress	5,100	5,100	0	Works currently in progress

Note - Items previously reported as completed are not shown

**Recommendation - That the report be noted**

*Ian Cousins*

**Property Manager**

*Background List of Documents – Section 100D of the Local Government Act 1972 – None*

# Agenda Item 11

REPORT TO: PORTCHESTER CREMATORIUM JOINT  
COMMITTEE – June 2020  
(Meeting cancelled due to Covid-19)



REPORT BY: MANAGER AND REGISTRAR

## STATISTICS

### 1. MONTHLY COMPARISON

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
MAR	345	329	285	338
APR	244	294	275	460
MAY	304	281	282	414

### 2. TOTAL CREMATIONS

	<u>YEAR</u>	<u>TO END MAY</u>
2017	3334	1530
2018	3329	1607
2019	3179	1409
2020	-	1846

### 3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	17
i) Total disposals within grounds.....	316
ii) Remains removed from crematorium.....	835
<i>(Removal of ashes figure higher due to Covid-19 and many ashes may return to us at a later date)</i>	
iii) Retained.....	61
TOTAL	1212

Scattered 27%                      Removed 73%

### 4. GAS CONSUMPTION

Total gas consumption (cu.m.).....	63761
Total cremations.....	1212
Average gas consumption (cu.m.).....	53

**VICTORIA HATTON**  
**MANAGER & REGISTRAR**  
1<sup>st</sup> June 2020

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**STATISTICS**

1. MONTHLY COMPARISON

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
JUN	267	262	239	295
JUL	255	256	262	209
AUG	243	241	256	214

2. TOTAL CREMATIONS

	<u>YEAR</u>	<u>TO END AUG</u>
2017	3334	2295
2018	3329	2366
2019	3179	2166
2020	-	2564

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	26
i) Total disposals within grounds.....	173
ii) Remains removed from crematorium.....	500
iii) Retained.....	45
<b>TOTAL</b>	<b>718</b>

Scattered 26%                      Removed 74%

4. GAS CONSUMPTION

Total gas consumption (cu.m.).....	55232
Total cremations.....	718
Average gas consumption (cu.m.).....	77

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# Agenda Item 12



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -  
Monday 28 September 2020**

**REPORT BY: THE HORTICULTURAL CONSULTANT**

## **CREMATORIUM GROUNDS – GENERAL UPDATE**

Due to Covid 19 and staff shortages I have been overseeing the contractor carrying out grounds maintenance at the crematorium. If members have any queries or require further information please do not hesitate to contact me directly.

Although this has been a very difficult year with the Covid pandemic and extreme weather conditions we have experienced, I believe the gardening staff have continued to provide a first class service completing all scheduled tasks plus a few items of additional works and the grounds have continued to look good all through the year.

We have had a problem with the flower bed next to the conservatory where the Zinias were attacked by a specific pest that attacks this species - we will amend the planting scheme next year to avoid susceptible species. All other beds have been unaffected and are still looking very good particularly the car park bed which even in mid-September still looks stunning.

The grounds have again been awarded a gold award in the South and South East in Bloom in the large Cemetery and Crematorium section where we achieved the highest points tally we have ever received. Unfortunately there is no overall category winner this year, due to our scoring we think we may have won this.

The flowering bulbs have been delivered for the winter bedding displays and also to enhance the bulb border and rockery by the fish pond.

The winter bedding is due for delivery on the 14<sup>th</sup> October and will be planted shortly after delivery.

Ashley Humphrey, the Horticultural Consultant, is assessing the shrub and rose beds for any replacement planting that is required, planting of the replacement is normally carried out in the Autumn / Winter.

### **Report compiled by**

**Dave Stribling,**

Parks & Allotments,

Directorate of Culture, Leisure, & Regulatory Services

Portsmouth City Council - Tel 02392 834770

Email "dave.stribling@portsmouthcc.gov.uk"

*Background List of Documents –*

*Section 100D of the Local Government Act 1972 – None*

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# Agenda Item 15



## **Report to Members of the Portchester Crematorium Joint Committee**

*Date:* **22 June 2020**

*Report of:* **Treasurer to the Joint Committee**

*Subject:* **ANNUAL RETURN FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

### **SUMMARY**

This report sets out the Annual Return for the financial year ended 31 March 2020.

### **RECOMMENDATIONS**

- (a) That Section 1 - Accounting Statements for Portchester Crematorium Joint Committee be approved.
- (b) That Section 2 - Annual Governance Statement for Portchester Crematorium Joint Committee be approved.
- (c) That the Income and Expenditure Statement for the year ended 31 March 2020 and Balance Sheet as at 31 March 2020 be noted.

## INTRODUCTION

1. The Audit Commission Act 1998 (Section 2 and Schedule 2) required Joint Committees to prepare accounts and undergo an audit separate from their constituent bodies. From 1 April 2015, implementation of the Local Audit and Accountability Act 2014 means that Joint Committees are no longer required to have their accounts separately prepared and audited. The Government has made this change as the appropriate parts of the financial results of Joint Committees are reported in the accounts of their constituent bodies, so they will be audited by auditors appointed to audit the accounts of those bodies, and there is no separate audit appointment.
2. To provide consistency of information for the constituent bodies and to the Joint Committee an Annual Return for 2019/20 has been prepared and comprises the following sections for approval and information:
  - Section 1 - Accounting Statement - recording financial transactions during the year for both revenue and capital schemes.
  - Section 2 - Annual Governance Statement
  - Income and Expenditure Statement for the year ended 31 March 2020 and Balance Sheet as at 31 March 2020.
3. Section 1 - Accounting Statement  
The Accounting Statement is presented for approval by the Joint Committee and is supported by details and explanations of the variances between the financial year 2019/20 and the previous financial year 2018/19.
4. Section 2 - Annual Governance Statement  
The Annual Governance Statement is presented for approval by the Joint Committee and is supported by details of the key components upon which the Joint Committee has relied in agreeing each aspect of the Annual Governance Statement.
5. An Income and Expenditure statement, Balance Sheet, explanatory notes and details of the reserves held by the Joint Committee are then provided to complete the summary of the financial position at year end.
6. The final accounts for the Joint Committee show a breakeven outturn in line with the revised budget after a small contribution to the revenue surplus account which is in line with the Finance Strategy approved by the Joint Committee in December 2019.

## Section 1 - Accounting Statement for: Portchester Crematorium Joint Committee

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	2,509,993	2,627,969	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of the previous year.
2. (+) Income from local taxation and/or levy	0	0	Total amount of local tax and/or levy received or receivable in the year, including funding from a sponsoring body.
3. (+) Total other receipts	2,015,662	2,137,354	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4. (-) Staff costs	(270,910)	(290,205)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6. (-) All other payments	(1,626,774)	(1,507,685)	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,627,969	2,967,432	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total cash and short term investments	2,642,485	3,015,870	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9. Total fixed assets plus other long term investments and assets	8,188,730	8,022,643	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<p>I certify that for the year ended 31 March 2020 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.</p> <p>Signed by Responsible Financial Officer</p> <p>_____</p> <p>Date: _____</p>		<p>I confirm that these accounting statements were approved by the body on:</p> <p>_____</p> <p>And recorded as minute reference:</p> <p>_____</p> <p>Signed by Chair of meeting approving these accounting statements.</p> <p>_____</p> <p>Date: _____</p>	

## 7. EXPLANATIONS OF VARIANCES BETWEEN ACCOUNTING YEARS

### 7.1 Annual Return - Other Receipts (line 3)

7.1.1 Income from charges and sales of £2,137,354 was £87,154 above the revised budget and £121,692 higher than the previous year. The number of cremations carried out during 2019/20 has totalled 3,299 of which 195 were walk-through cremation services and 28 were carried out at no charge. This represents an increase of 150 (4.8%) compared with the previous financial year's total of 3,149. The numbers of cremations for 2019/20 and the four previous financial years are set out in the table below. The number of cremations has been higher than anticipated in this financial year with the budget having been based on 3,150 cremations. Income from other areas, such as memorial cards and Book of Remembrance entries have fallen overall reflecting a continuation in the trend of a small decline in demand for this service. £12,977 has been received from the CAMEO TMAC scheme.

	Cremations				
	2015/16	2016/17	2017/18	2018/19	2019/20
Cremations at nil charge (under 16)	26	20	26	19	28
Walk through cremations		80	152	168	195
	3,214	3,324	3,206	2,962	3,076
Total cremations	3,240	3,424	3,384	3,149	3,299

Variation between accounting years	Actual 2018/19	Actual 2019/20	Budget 2019/20
<b>INCOME</b>	£	£	£
Garden Improvement fund contributions	0	1,478	1,500
Memorial Cards	7,980	7,021	7,000
Cremation Fees	1,888,830	2,015,880	1,950,000
Book of Remembrance	57,639	51,442	55,000
Organ Music	24,263	21,615	22,000
CAMEO TMAC	13,199	12,977	0
Web broadcasting services	2,775	3,950	2,000
Other	20,976	22,991	12,700
<b>TOTAL INCOME</b>	<b>2,015,662</b>	<b>2,137,354</b>	<b>2,050,200</b>
Variation		121,692	
Expressed as a percentage		6.04	

## 7.2 Annual Return – Staff Costs (line 4) and Other Payments (line 6)

### STAFF COSTS AND OTHER PAYMENTS

7.2.1 Employee expenditure of £290,205 was £4,305 above the revised estimate of £285,900 for 2019/20. This includes advertising costs for the recruitment of the new crematorium manager, a retirement gift and a cross-over of this position to ensure continuity of management at the crematorium.

7.2.2 Other expenditure of £1,507,685 was £119,089 lower in 2019/20 than the previous year.

	Actual 2018/19	Actual 2019/20	Budget 2019/20
	£	£	£
Variation between accounting years			
<b>EXPENDITURE</b>			
Premises expenditure	499,402	557,468	524,500
Contribution to Constituent Authorities	600,000	640,000	640,000
Capital Expenditure	97,443	0	0
Repairs and Renewals Expenditure	208,796	60,245	115,000
Supplies and Services	221,133	249,972	234,500
<b>TOTAL EXPENDITURE</b>	<b>1,626,774</b>	<b>1,507,685</b>	<b>1,514,000</b>
Variation		-119,089	
Expressed as a percentage		-7.3	

### PREMISES

7.2.3. **Repairs and Maintenance.** The total budget for premises repairs and maintenance, including grounds expenditure and energy costs, was £524,500. Actual expenditure of £557,468 was £32,968 above the revised budget level, with increased plant maintenance costs being experienced during the financial year. Energy costs have also increased above the revised budget which had not been increased from the previous year.

### SUPPLIES AND SERVICES

7.2.5 Expenditure of £249,972 was above the revised budget of £234,500 by £15,472. We have introduced the use of ash boxes during the year which was identified as an improvement for our customers. This was not previously part of the budget with £5,844 being spent in the current financial year. The amount of VAT that we have not being able to reclaim this year has also increased, being £7,365 above the revised budget level.

### REPAIRS AND RENEWALS/CAPITAL WORKS FUND

7.2.6 During 2019/20 both the Office and the Vestry areas have been refurbished, along with paving work having been completed. Expenditure of £60,245 has been set against the Repairs and Renewals Fund, and a contribution of £60,245 has been made to replenish the fund following this expenditure. The balance of the fund being carried forward at the end of 2019/20 is £150,000; this is set out in Paragraph 9.3.

- 7.2.7. There has been no expenditure set against the Capital Works Fund during 2019/20, and a contribution of £335,000 has been made to the fund. The balance of the fund being carried forward at the end of 2019/20 is £2,660,000; this is set out in paragraph 9.3.
- 7.2.8 During 2019/20 £868 of contributions towards the Garden Improvement Fund were received and £1,461.51 was used for summer bedding plants. At the end of 2019/20 the balance on the Garden Improvement Fund is £699.67.
- 7.3 Annual Return - Cash and Short Term Investments have increased in 2019/20 enabling a replenishment of balances held to support future capital expenditure.

Variation between accounting years (line 8)	2018/19	2019/20
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>	£	£
Short Term Investment	2,509,988	2,627,969
Cash at Bank and In Hand	132,497	387,901
	<u>2,642,485</u>	<u>3,015,870</u>
Variation		373,385
Expressed as a percentage		14.1%

7.4 Annual Return - Fixed and Long Term Assets (line 9)

Historically, asset values have been included in the Annual Return at net current value. However, in line with proper practices as noted in Governance and Accountability for Local Councils each asset should be recorded on the asset register as its original purchase cost or where this is not known, a proxy value should be included. These values remain unchanged on the Annual Return until disposal, with only subsequent additions being added to the figure and depreciation is not reflected in the Annual Return value. During 2019/20 there have been no further capital additions, and a revaluation has been completed.

<b>Cost or Valuation</b>	<b>Land &amp; Buildings £</b>	<b>Plant &amp; Equipment £</b>	<b>Total £</b>
<b>At 1 April 2019</b>	4,318,898	3,869,832	8,188,730
<b>Prior Revaluation</b>	1,107,665	0	1,107,665
<b>Prior depreciation</b>	(1,017,318)	(2,235,587)	(3,252,905)
<b>2020 Revaluation</b>	1,069,998	909,155	1,979,153
<b>As at 31 March 2020</b>	5,479,243	2,543,400	8,022,643

## Section 2 – Annual Governance Statement

We acknowledge as the members of **Portchester Crematorium Joint Committee** our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2020, that:

	Agreed -		'Yes'
	Yes	No	Means that the body :
1. We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	YES		prepared its accounting statements in the way prescribed by law.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the body to conduct its business or on its finances.	YES		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES		during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5. We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	YES		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.	YES		disclosed everything it should have about its business activity during the year including events taking place after the yearend if relevant.

This annual governance statement is approved by the body and recorded as minute reference :  _____  Dated: _____	Signed by:
	Chair _____
	Dated _____
	Signed by: Clerk _____
	Dated _____

## 8. SUPPORTING THE ANNUAL GOVERNANCE STATEMENT FOR 2019/20

8.1 The table below sets out a short explanation of the key components upon which the Joint Committee has relied in agreeing each aspect of the Annual Governance Statement.

1	<ul style="list-style-type: none"> <li>The accounting statements, prepared in the way prescribed by law, were approved by the Joint Committee on xx June 2020 under minute [ ]</li> </ul>
2	<ul style="list-style-type: none"> <li>The appointment of a professionally qualified and experienced Treasurer and Deputy Treasurer.</li> <li>A system of internal audit undertaken separately by Fareham BC.</li> <li>The Joint Committee's standing orders and Financial Regulations.</li> <li>The adoption of policies in respect of anti-fraud and corruption, and whistle blowing.</li> <li>Internal Audit issues arising and subsequent actions reported to the Joint Committee during 2019/20.</li> </ul>
3	<ul style="list-style-type: none"> <li>The Joint Committee is a single purpose body whose officers are well qualified and experienced to undertake their respective roles.</li> <li>The roles and responsibilities of the Joint Committee and the officer functions with clear delegations of their responsibilities are defined in the Memorandum of Agreement between the four constituent authorities and the scheme of delegation to officers.</li> <li>There is a financial strategy and capital programme approved annually.</li> <li>Decisions by the Joint Committee are taken on the basis of written reports from the officers.</li> <li>The Joint Committee is a member of the Federation of Burial and Cremation Authorities (FBCA) and complies with its code of practice and the law on cremation.</li> </ul>
4	<ul style="list-style-type: none"> <li>The accounts are open for public inspection, of which public notice is given annually in accordance with the regulations.</li> <li>The agendas, minutes and reports of each Joint Committee meeting are published on the Portchester Crematorium web site and are open for public inspection.</li> <li>An annual report is published and sent to each of the four constituent authorities.</li> </ul>
5	<ul style="list-style-type: none"> <li>The Joint Committee has in place a risk management policy and risk registers which are reviewed periodically.</li> <li>Specific risk registers are prepared when needed – for example in respect of the mercury abatement project.</li> <li>There is a business continuity plan.</li> <li>There is a biennial health and safety audit.</li> <li>The FBCA undertook an inspection in November 2019.</li> <li>Allianz was the Joint Committee's insurer during 2019/20</li> </ul>
6	<ul style="list-style-type: none"> <li>Fareham BC's internal audit service carries out an annual review and every two years it carries out a planned programme of work based on a comprehensive risk assessment.</li> <li>The effectiveness of the internal audit function is undertaken by Fareham BC's Audit Committee, and reviewed annually.</li> <li>Internal Audit Reports, issues arising and subsequent actions reported to the Joint Committee during 2019/20.</li> </ul>
7	<ul style="list-style-type: none"> <li>Internal Audit Reports, issues arising and subsequent actions reported to the Joint Committee 2019/20.</li> </ul>
8	<ul style="list-style-type: none"> <li>Any relevant matters have been included within the accounting statements.</li> </ul>



**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2020**

	Net Expenditure 2019/20 <u>£</u>
<b><u>EXPENDITURE and INCOME ON SERVICE</u></b>	
Employees	290,205
Premises	617,713
Supplies and Services	249,972
Depreciation	363,302
Income	<u>-2,124,106</u>
<b>Cost of Services</b>	-602,914
<b>Other Operating Expenditure and Income</b>	
Pension interest costs and expected return on pension assets	18,000
Interest Receivable	<u>-13,247</u>
<b>Surplus on Provision of Service</b>	-598,162
Actuarial gains / losses on pension assets / liabilities	-18,000
<b>Total Comprehensive Income and Expenditure</b>	<u>-616,161</u>
Reverse actuarial gains / losses on pension assets / liabilities	18,000
Contributions to Constituent Authorities	640,000
Reverse Depreciation of Fixed Assets included in Cost of Service	-363,302
Contributions to Capital Works Fund	335,000
Contributions to Repairs & Renewals Fund	60,245
Contribution to / from pensions reserve	-18,000
Contribution from reserves to finance repairs and renewals / capital works	-60,245
	<u>-4,463</u>

**BALANCE SHEET AS AT 31 MARCH 2020**

<b><u>2018/19</u></b> £	<b><u>Property, Plant &amp; Equipment</u></b>	<b><u>2019/20</u></b> £
4,409,246	Land and buildings	5,370,281
1,634,244	Plant and equipment	2,289,060
<u>6,043,490</u>	<b>Long Term Assets</b>	<u>7,659,341</u>
2,509,988	Short Term Investments	2,627,969
55,019	Short term debtors & Prepayments	15,666
132,497	Cash - at Bank and in hand	387,901
<u>2,697,504</u>	<b>Current Assets</b>	<u>3,030,514</u>
-68,242	Short Term Creditors	-63,405
-1,293	Receipts in advance	-700
<u>-69,535</u>	<b>Current Liabilities</b>	<u>-63,082</u>
-773,000	Pension scheme liability	-791,000
<u>-773,000</u>	<b>Long Term Liabilities</b>	<u>-791,000</u>
<u>7,898,459</u>	<b>Net Assets</b>	<u>9,835,773</u>
	<b>Reserves</b>	
-2,627,969	Usable Reserves	-2,967,432
-5,270,490	Unusable Reserves	-6,868,341
<u>-7,898,459</u>	<b>Total Reserves</b>	<u>9,835,773</u>

## 9. BALANCE SHEET AS AT 31 MARCH 2020

9.1. The Balance Sheet shows the final financial position of the Joint Committee as at 31 March 2020. This includes items that are not separately disclosed as part of the Annual Return, namely revaluation and depreciation of non-current assets, short-term debtors and creditors and Pension Scheme Liability and Reserves that are held by the Joint Committee. These are set out in greater detail in the notes below.

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
	£	£	£
<b>Net Book Value</b>			
<b>At 1 April 2018</b>	4,318,899	3,772,393	8,091,292
Additions	0	97,438	97,438
Donations			0
As at 31 March 2019	4,318,899	3,869,831	8,188,730
<b>Crematorium Building Revaluation in 2013/14</b>			1,107,665
<b>Accumulated Depreciation and Impairment</b>			
At 1 April 2018	-879,593	-2,047,996	-2,927,589
Depreciation charge	-137,725	-187,591	-325,316
Impairment Losses			0
As at 31 March 2019	-1,017,318	-2,235,587	-3,252,905
<b>Net Book Value</b>			
<b>At 31 March 2019</b>	3,301,581	1,634,244	6,043,490
	Land & Buildings	Plant & Equipment	Total
	£	£	£
<b>Cost or Valuation</b>			
<b>At 1 April 2019</b>	4,318,898	3,869,832	8,188,730
<b>Prior Revaluation</b>	1,107,665	0	1,107,665
<b>Prior depreciation</b>	(1,017,318)	(2,235,587)	(3,252,905)
<b>2020 Revaluation</b>	1,069,998	909,155	1,979,153
<b>As at 31 March 2020</b>	5,479,243	2,543,400	8,022,643
<b>Accumulated Depreciation and Impairment</b>			
At 1 April 2019	(1,017,318)	(2,235,587)	(3,252,905)
Depreciation charge	1,017,318	2,235,587	3,252,905
Depreciation charge	(108,962)	(254,340)	(363,302)
<b>As at 31 March 2020</b>	(108,962)	(254,340)	(363,302)
<b>Net Book Value</b>			
<b>At 31 March 2020</b>	5,370,281	2,289,060	7,659,341

## 9.2 Short-Term Debtors and Short-Term Creditors

The variation between Short Term Debtors and Short Term Creditors is set out in the table below :-

<b><u>Debtors</u></b>	2018/9 £	2018/19 £
Short Term Debtors – Fees	55,019	14,644
HMRC		1,022

The year end Cremation Fee Debtors have decreased overall as at 31 March 2020 by £40,375.

<b><u>Creditors</u></b>	2018/19 £	2018/19 £
Short Term Creditors	68,242	63,404
Fareham Borough Council	4,460	7,109
Grounds Maintenance	7,285	6,312
Utilities	10,954	11,574
Organist Fees	417	0
Medical Referees	15,336	270
Other Creditors	13,844	15,291
Portsmouth City Council	14,666	0
HMRC	1,280	0
Vestry Refurbishment	0	22,848

The year end Creditors have decreased overall as at 31 March 2020 by £4,838.

## 9.3 Usable Reserves

This note sets out the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure during 2019/20.

	Balance at 1 April 2019 £	Transfers Out 2019/20 £	Transfer In 2019/20 £	Balance at 31 March 2020 £
General Fund	152,969	0	4,463	157,432
Capital Works Fund	2,325,000	0	335,000	2,660,000
Repairs & Renewals Fund	150,000	-60,245	60,245	150,000
<b>Total</b>	<b>2,627,969</b>	<b>-60,245</b>	<b>399,708</b>	<b>2,967,432</b>

## 9.4 Unusable Reserves

<b>Unusable Reserves summary</b>	2018/19	2019/20
	£	£
Revaluation Reserve	1,411,855	3,333,440
Capital Adjustment Account	4,631,635	4,325,901
Pensions Reserve	-773,000	-791,000
	<u>5,270,490</u>	<u>6,868,341</u>

### Revaluation Reserve

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. An increase in valuation has been recognised during the current financial year following a revaluation of the crematorium buildings and plant and equipment.

### Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Capital Adjustment Account is debited with the cost of acquisition, construction or enhancement. Depreciation, impairment losses and amortisation are charged to the Comprehensive Income and Expenditure Statement. The Account is credited with the amounts set aside by the Joint Committee as finance for the costs of acquisition, construction and enhancement.

<b>Capital Adjustment Account</b>	2018/19	2018/19
	£	£
Opening Balance as at 1 April	4,815,465	4,631,635
Capital financing from revenue in year	97,438	0
Less depreciation provision in year	-325,316	-363,302
Historical Cost Adjustment	44,048	57,568
Balance as at 31 March	<u>4,631,635</u>	<u>4,325,901</u>

## Pensions Reserve

The Local Government Pension Scheme (LGPS) is administered by Hampshire County Council. This is a funded defined benefit final salary scheme, meaning that the Joint Committee and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets. The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post employment benefits in the Income and Expenditure Accounts as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Committee makes employer's contributions to pension funds or eventually pay any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a shortfall in the benefits earned by past and current employees and the resources the Joint Committee has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

<b>Pension Reserve</b>	2018/19	2019/20
	£	£
Opening Balance	-820,000	-773,000
Net service cost	-71,000	-88,000
Interest income on assets	42,000	43,000
Interest cost	-63,000	-61,000
Actuarial gain / loss	-21,000	247,000
Contributions to liabilities	160,000	-159,000
Closing Balance	<u>-773,000</u>	<u>-791,000</u>

## Background Papers

Report to the Portchester Crematorium Joint Committee 'Revenue Budget 2020/21'  
9 December 2019.

Report to the Portchester Crematorium Joint Committee 'Annual Return 2018/19'  
24 June 2019.

Andy Wannell CPFA  
Treasurer to the Joint Committee  
Civic Offices  
Fareham

For further information on this report please contact Kate Busby on 01329 824685.



**REPORT TO: MEMBERS OF THE PORTCHESTER CREMATORIUM  
JOINT COMMITTEE – 22 JUNE 2020**

**REPORT BY: CLERK TO THE JOINT COMMITTEE**

**PORTCHESTER CREMATORIUM JOINT COMMITTEE –  
ANNUAL REPORT – 2019/20**

**1. Purpose**

1.1 The purpose of this report is to place on record and inform members of the principal work of the Joint Committee during the 2019/20 financial year.

**2. Recommended that this Annual Report for the 2019/20 financial year be noted and received and that it be sent for information to each constituent authority.**

**3. Background**

3.1 The Joint Committee operates under a Memorandum of Agreement between Fareham Borough Council, Portsmouth City Council, Gosport Borough Council and Havant Borough Council. Two members from each of the constituent authorities make up the 8 person Joint Committee. The constituent councils have delegated to the Joint Committee all the powers of the constituent authorities with respect to the provision and maintenance of the crematorium.

3.2. The agreement sets out the constitution of the Joint Committee; the objectives of the crematorium and relationships between the constituent authorities. The agreement also sets out the minimum number of meetings (three) to be held annually for the general business of the Joint Committee, although in practice to meet various statutory reporting deadlines four meetings are held.

3.3 The membership of the Committee in the 2019/20 financial year was –

Councillor Simon Martin (Fareham BC)	
Councillor Keith Evans (Fareham BC)	
Councillor Kathleen Jones (Gosport BC)	Vice Chairman
Councillor June Cully (Gosport BC)	
Councillor Tim Pike (Havant BC)	Chairman
Councillor Leah Turner (Havant BC)	
Councillor Lee Hunt (Portsmouth CC)	
Councillor Steve Pitt (Portsmouth CC)	

The chair and vice-chairmanship rotates between authorities annually.

3.4 The Joint Committee met on 3 occasions during the 2019/20 financial year:

24 June 2019

16 September 2019

9 December 2019

The Joint Committee was also due to meet on the 23 March 2020, but was cancelled following government advice issued in the wake of the Coronavirus pandemic. Business due to be considered was held over until meetings could be reconvened.

Minutes of each of these meetings and the reports considered are available for viewing on the Portchester Crematorium Web Site, which has a direct link to the Portsmouth City Council website where the documents are stored. Meetings are held at the Crematorium, with full public notice and access.

3.5 The meetings of the Joint Committee have been supported by the Clerk (John Haskell), Treasurer (Andy Wannell), Ian Cousins, Fareham BC's Property Manager, and their respective deputies, together with the Horticultural Consultant (Ashley Humphrey) and the Manager and Registrar (James Clark). They report to the committee on financial and procedural matters including the operation of the crematorium and the quality of the service provided, which includes the grounds, buildings and plant to ensure the highest standards continue to be maintained.

3.6 Mr Clark retired in February 2020, having served the Crematorium for 31 Years, with Miss Victoria Hatton being appointed Manager and Registrar from that date.

#### **4. The Joint Committee's Role and Responsibilities**

4.1 The Joint Committee decides the overall policies to be adopted including approving a capital and maintenance works programme, consideration of and approval of accounts, and setting the scale of fees and charges. These could effectively be described as the Joint Committee's core functions.

#### **5. Crematorium Development Plan 2019 - 2024**

5.1 The purpose of the Development Plan is to look at medium term developments in the period to 2024, and in the longer term beyond 2024, and to set out the Joint Committee's intended course of action. The plan seeks to cover the principal strategic and operational issues relating to the crematorium's functions. The Development Plan is reviewed biennially; the current plan being approved in March 2019.

#### **6. Activities in respect of the Joint Committee's Core functions**

6.1 Action taken in respect of each of the core functions can be briefly summarised as follows:



**(a) Financial Policies including Fees and Charges**

The Joint Committee, at its meeting on the 9 December 2019, approved a comprehensive Finance Strategy for 2020/21, providing a clear overview of the Joint Committee’s financial framework. It is also aimed at providing added assurance to the Committee and to the constituent authorities that sound and effective arrangements are in place to manage the Crematorium’s finances. This strategy built on similar strategies approved annually by the Joint Committee since 2008. The current strategy continues to recognise that since December 2013 the operating environment of Portchester Crematorium has significantly changed with the opening of the private Oaks Crematorium on the East Hampshire/Havant border. (See also (xxx) below – monitoring the levels of service).

The Joint Committee at its December 2019 meeting also approved the revenue budget for 2020/21 together with a revised capital works programme, and the repairs and renewals programme for 2019/20 & 2020/21. In approving the budget, the Joint Committee also set the levels of fees and charges operable from the 1 April 2020.

The Committee’s actual income and revenue expenditure (for the financial year ending 31 March 2019) was reviewed and noted by the Joint Committee at its meeting on the 24 June 2019.

**(b) Annual Financial Return for 2018/19**

In June 2019 the Joint Committee approved and published its annual financial return for 2018/19.

The Annual Return also includes an annual governance statement (AGS). In summary the purpose of the AGS is to set out the Joint Committee’s responsibilities and explain the system of governance that exists for the effective exercise of the committee's functions, including internal control, preparation of accounting statements, management of risk and the arrangements for review.

**(c) Internal Audit Plan from 2018/19 Onwards**

In June 2018 the Joint Committee approved an internal audit report that moved to a 3 yearly cycle, with the next year of audit being 2020/21. Audit coverage will include the high and medium risk systems within each control area below, and the low risk systems on a cyclical basis.

Type of Coverage	Meaning
Operational controls	Testing of operational systems of control specific to the crematorium
Governance controls	Partnership governance work in relation to the operation of the Joint Committee

**(d) Risk Management**

At the meeting on 23 September 2019 the Joint Committee approved updated Risk Management Framework and Policy documents, which have built on previous documents and policies agreed and reviewed annually. The form and presentation of the strategic and operational risk registers has been reviewed taking into account current good practice.

**(e) Developing and Enhancing the Crematorium's Services**

Since September 2013 a number of initiatives to develop and enhance the established quality of the services provided by the Crematorium have been implemented (and monitored when appropriate by the Joint Committee) and these include -

- South and North Chapels – Extensive upgrading and refurbishment.
- Provision of video screens in each chapel for family tributes.
- Video streaming of services through the internet – *An increasing take up of this valuable sound and vision service for family and friends.*
- Extending the length of two morning and two afternoon services.
- Books of Remembrance available on line.
- Crematorium Web-site refreshed and updated.
- Crematorium logo introduced to improve image and web site theme.

**(f) Repairs and Renewals Programme**

Various minor items of work were undertaken during the year. A range of other work has been on going from previous years, or authorised during 2019/20, and this includes -

- Glazing repairs
- Vestry Refurbishment
- Paving & Stone works cleaning and re-pointing
- Fencing repairs
- External redecoration – rolling programme
- Provision of multi-media system in the chapels
- South Chapel Conservatory redecoration
- New curtains in the south chapel
- Surfacing and paving repairs

The continued operation of the water feature in the Garden of Contemplation, close to the South Chapel, is being re-assessed and consideration given to options for inviting and undertaking the possible re-modelling of the area.

**(g) Monitoring the Levels of Service**

The Joint Committee continued to receive at each meeting relevant reports from the officers on their specific areas of responsibility thus enabling members to monitor and discuss as appropriate with officers any particular aspects of the crematorium's operations. The reports included a monitoring

statement from the Manager and Registrar on the levels of cremation and other statistical information for the preceding period, which showed at the end of the financial year a total of 3,299 registered cremations (an increase of 150 from the 3,149 cremations undertaken in 2018/19).

A public comments register was introduced in September 2016, the details of which are reported to the Joint Committee for monitoring at each meeting.

**(h) The Crematorium Gardens – Maintenance Programme**

The annual horticultural maintenance programme continued to be implemented and this included –

- Shrub and bulb planting including the replacement of dead or dying plants;
- Tree pruning, including felling where appropriate;
- Shrub pruning;
- Maintaining the magnificent floral displays and the lawns;
- Extensive replanting of roses was carried out during January 2020.

The Crematorium received the prestigious Gold Award in the 2019 South and South East Britain in Bloom Awards. This is the fourth consecutive year the Crematorium has received the award. The criteria for the award includes not only the quality of the grounds but also the appearance of buildings together with environmental and related matters.

Brighstone Landscapes (the grounds maintenance contractor) has continued to carry out a very high standard of work, which regularly receives public acclaim.

**(i) The Crematorium Garden of Remembrance – Grounds Clearance**

The Joint Committee at its meeting on Monday 9 December 2019 considered a comprehensive report on options for dealing with the recurring problems that arise from memorials and other items being placed in the grounds in contravention of the Crematorium Regulations, which are designed to preserve the simple beauty of the gardens.

The options set out in the report were either to -

- Abandon the current long standing ‘no memorials’ policy;
- Continue to enforce the policy, & ensure clearance takes place at 3 monthly intervals, thereby reducing the amount of material to be removed at each clearance;
- Relax the policy to allow only a very simple form of tribute to be placed;
- Provide a Memorial wall or similar means for memorials upon which family names could be inscribed.

The Joint Committee decided –

- That the long standing policy (to preserve the simple beauty of the gardens) against the provision of memorials and similar items in the crematorium grounds be re-affirmed;
- That families be allowed to place temporarily one plastic vase supplied by the crematorium in the area where its family ashes have been interred to hold cut flowers, and that as and when flowers have finished blooming, staff will remove the flowers and place the vase into store for collection and re-use;
- That grounds clearances be undertaken at 3 monthly intervals mid-way between Christmas, Easter, Mothering Sunday and Father's Day;
- That items removed from the grounds be kept for a period of 6 months, after which they be disposed of if not claimed, and that improved arrangements be made for storing removed items;
- That the Book of Remembrance continues to be promoted as the primary means of memorial, but officers investigate a proposal for an alternative means of memorial in more detail, for the Joint Committee to consider at a future meeting.

**(j) Recycling of Metals Scheme – Charitable Payments**

During the year the Joint Committee approved the submission of an applications for the Naomi House Children's Hospice under the metals recycling scheme operated by the Institute of Cemetery and Cremation Management.

The application was successful and resulted in a significant payment from the scheme. The ICCM criteria requires that nominations have to be for local or national death related charities which have as their core function bereavement related support or service. The Joint Committee has had a long standing policy of supporting locally based charities.

**(k) Competition and Markets Authority (CMA) Funeral Directors and Crematoria Services Market Investigation**

The CMA commenced its investigation into funeral directors and crematoria services during 2019, and this was reported to the June meeting. In mid-February 2020 the CMA published a number of working papers, in connection with its investigation, and invited comments. Further work on the investigation has been suspended in the wake of the Coronavirus pandemic.

**(l) Inspection by the FBCA (Federation of Burial and Cremation Authorities)**

The Federation of Burial and Cremation Authorities (FBCA) undertook an inspection of the Crematorium on Thursday 12 December 2019, as part of its new inspection scheme to ensure standards of quality are maintained by crematoria.

The purpose of the scheme is to provide the operator of the crematorium with confidence that it met the national standards laid down by the Federation through its Code of Cremation Practice. As part of this new Inspection Scheme, all 290 crematoria across the UK will be inspected once every 5 years.

The FBCA's inspection report was received in February and whilst the vast majority of the national recommendations and guidance are being met a small number of items were identified for action, which have now been implemented or identified for future action.

## **7. Coronavirus Pandemic**

7.1 In the latter part of the financial year the work of the Joint Committee and the Crematorium was affected significantly by the national need to respond to the Coronavirus pandemic. In accordance with emergency legislation, limitations were placed upon the number of mourners at each service, and that initially the crematorium grounds were closed to visitors, except for funerals. Social distancing was practised at services and in the working arrangements. To assist families, web casting services was offered at cost for each funeral. Resources at the crematorium were enhanced with the secondment of administrative staff from Fareham BC. Additional cleaning and sanitisation was undertaken.

## **8. Conclusion**

8.1 The Joint Committee continues to function effectively and to keep oversight of the management and operation of the Crematorium through the members appointed to serve on it by their respective authorities. Although much of the Joint Committee's work continues to be of a recurring but important nature, during 2019/20 members have been involved in one area of particular importance – making decisions to resolve the recurring problems arising from the unauthorised placing of memorials in the grounds. During the year particular attention has again focussed upon the environment in which the crematorium operates to ensure that the very high standards of service continue to be maintained in the most cost effective and efficient way. During March 2020 the work of the Joint Committee and the Crematorium was affected significantly by the national need to respond to the Coronavirus pandemic, which brought about many changes in working practices and way in which funerals are conducted.

.....  
*John Haskell*  
*Clerk to the Joint Committee*

**Background List of Documents –**  
**Section 100D of the Local Government Act 1972: *None***

JH/me  
May 2020

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**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -  
23 MARCH 2020**

**REPORT BY: THE CLERK TO THE JOINT COMMITTEE  
and THE MANAGER AND REGISTRAR**

**PORTCHESTER CREMATORIUM –  
FEDERATION OF BURIAL AND CREMATION AUTHORITES INSPECTION**

1. The Federation of Burial and Cremation Authorities (FBCA) undertook an inspection of the Crematorium on Thursday 12 December 2019, as part of its new inspection scheme to ensure standards of quality are maintained by crematoria.
2. The purpose of the scheme is to provide the operator of the crematorium with confidence that it met the national standards laid down by the Federation through its Code of Cremation Practice. As part of this new Inspection Scheme, all 290 crematoria across the UK will be inspected once every 5 years.
3. The FBCA’s inspection report was recently received and whilst the vast majority of the national recommendations and guidance are being met, the following recommendations have been made, together with a short commentary on action taken (or to be taken) –

	<b>FBCA Recommendation</b>	<b>Action Taken (or to be taken)</b>
1	Investigate providing guided tours, to further promote an understanding and confidence in the crematorium.	Tours have been provided in the past for interested groups that have contacted the Crematorium to request it, although we do not advertise them. Open days to be considered.
2	Adopt a contingency plan for cremator failure, including agreement with neighbouring crematoria to take cremations.	Portchester currently has 5 cremators that are operational. The possibility of complete failure, whilst recognised in the Crematorium’s Business Continuity Plan, will now look to be included as an agreement with neighbouring crematoria.
3	Improve crematory security during working hours	Action is currently being taken to ensure that doors are kept closed and secure, including a review of access security and circulation throughout the crematorium site.
4	Ashes should be kept in a secure storeroom with no unauthorised access	Now kept in a secure storeroom.

	<b>FBCA Recommendation</b>	<b>Action Taken (or to be taken)</b>
5	The process for the release of cremated remains should be reviewed to ensure any changes are written legibly and any changes should be signed and dated by the officer making them.	Staff will be briefed/updated on the outcome of the FBCA Inspection and requirements in admin procedures to sign and date changes/amendments.
6	Investigate the provision of further taps in the grounds.	This has been picked up in the improvement works to the Book of Remembrance Room.
7	The cremation authority should investigate processes for consulting with key service users (consultation with funeral directors) to ensure that services are meeting client's needs and that there is a process in place to obtain customer and client feedback.	The Crematorium to investigate processes for consulting service users and obtaining feedback.
8	The cremation authority should investigate the provision of a sign to ensure families are aware of the removal policy for wreaths and flowers	This will be picked up in the overall review of signage across the Crematorium site and gardens.

**RECOMMENDED that the report and action taken be noted.**

*John Haskell*  
Clerk to the Joint Committee

*Victoria Hatton*  
Manager & Registrar

**Background List of Documents –  
Section 100D of the Local Government Act 1972:**  
*FBCA Report of Compliance Inspector*

JH/me  
10 March 2020