



NOTICE OF MEETING

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MONDAY, 13 DECEMBER 2021 AT 2.00 PM

NORTH CHAPEL, PORTCHESTER CREMATORIUM

Telephone enquiries to John Haskell, Clerk to the Joint Committee
023 9222 0839

(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)

Information with regard to public access due to Covid precautions

- Attendees are encouraged to undertake a lateral flow test before attending.
- Attendees are requested to wear a face covering while moving around the Chapel.
- Although no longer a requirement attendees may choose to keep social distance, and take opportunities to prevent the spread of infection.
- Hand sanitiser is provided at the Chapel entrance.

Membership of the Joint Committee - 2021/22:

Gosport Borough Council

Councillor Kathleen Jones
Councillor Alan Scard

Havant Borough Council

Councillor Lulu Bowerman
Councillor Tim Pike

Fareham Borough Council

Councillor Ian Bastable
Councillor Simon Martin

Portsmouth City Council

Councillor Dave Ashmore
Councillor Hugh Mason (Chairman)

AGENDA

- 1 **Apologies for Absence**
- 2 **Declarations of Members' Interests**
- 3 **Minutes of the Meeting held on 20 September 2021** (Pages 5 - 8)

Attached

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

- 5 **Clerk's Items**

The Clerk to the Joint Committee will report on any matters requiring attention.

- 6 **Finance Strategy and Budget for 2022/23** (Pages 9 - 14)

The Finance Strategy was last approved by Members in December 2020, setting out the principles on which the strategy has been compiled, together with risks and other aspects of the financial management framework that the Crematorium operates in.

The attached report from the Treasurer encloses an updated Finance Strategy which provides a clear overview of the Joint Committee's financial framework and provides added assurance to the Joint Committee and to the constituent authorities that sound and effective arrangements are in place to manage the Crematorium's finances.

RECOMMENDED

(1) that the Finance Strategy 2022/23, attached as Appendix A to the report, be approved;

(2) that the Finance Strategy 2022/23 be sent to the four constituent authorities to note for their information.

- 7 **Revenue Budget Report - 2022/23** (Pages 15 - 26)

The purpose of the attached report from the Treasurer is to set out the revenue budget for 2021/22 and 2022/23, together with the repairs and renewals and capital fund contributions for 2021/22 and 2022/23 and a review

of fees and charges for 2022/23. The current capital works programme for future years has also been included.

RECOMMENDED

(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 2022;

(c) That the proposed revenue account estimates as set out in Appendix A to the report be approved subject to the Joint Committee's decisions in respect of recommendations a & b above;

(d) That the Joint Committee considers writing to the Leader of each constituent authority to advise them of the annual payment to be received from the Portchester Crematorium Joint Committee in 2021/22 and 2022/23.

8 Manager and Registrar's Report (Pages 27 - 28)

(a) General Statistical Report attached for September - November 2021

(b) Any other items of topical interest

9 Building Repairs and Renewal Programme (Pages 29 - 30)

Report from the Property Manager attached.

RECOMMENDED that the contents of the report be noted and approved.

10 Horticultural Consultant's Report (Pages 31 - 34)

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

The report includes details of the outcome of the full 4 yearly tree survey and the result of a recent inspection of the carved wood sculptures, together with options for consideration on the way forward, explained in paragraphs 6 and 10 of the report.

RECOMMENDED that the Joint Committee considers the options contained within the report on the preferred way forward regarding the tree sculptures.

11 Date of Next Meeting – Monday 21 March 2022

The next meeting of the Joint Committee will be at 2pm on Monday 21

March 2022 at Portchester Crematorium.
Date Not Specified

Agenda Item 3

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF A MEETING of the Joint Committee held in the North Chapel at Portchester Crematorium on Monday 20 September 2021 at 2.00 pm.

Present

Fareham Borough Council

Councillor Ian Bastable

Gosport Borough Council

Councillor Alan Scard
Councillor Kathleen Jones

Havant Borough Council

Councillor Lulu Bowerman
Councillor Tim Pike

Portsmouth City Council

Councillor Dave Ashmore
Councillor Hugh Mason

Welcome and Introductions

Members were welcomed to the meeting, and officers serving the Joint Committee and members were introduced.

Apologies for Absence (AI 1)

Apologies were submitted on behalf of Councillor Simon Martin (Fareham BC) and Victoria Hatton (Crematorium Manager).

903 Appointment of Chairman (AI 2)

RESOLVED that Councillor Hugh Mason (Portsmouth City Council) be appointed Chairman for the municipal year 2021/22.

(Councillor Hugh Mason in the Chair)

904 Appointment of Vice-Chairman (AI 3)

RESOLVED that Councillor Ian Bastable (Fareham Borough Council) be appointed Vice-Chairman for the municipal year 2021/22.

905 Declarations of Members' Interests (AI 4) – None

906 Minutes of the Meeting held on 21 June 2021 (AI 5)

RESOLVED that the minutes of the meeting held on the 21 June 2021 be noted.

907 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 6) – None

908 Clerk's Items (AI 7)

The Clerk drew attention to Minute 898 relating to the CMA's Funerals Order 2021. This included a requirement for each crematorium operator to provide the CMA with timely periodic financial information on the number of cremations and revenue received for each type of service conducted. He explained that the officers had now made arrangements to ensure the information was supplied in the form required, including certification that the crematorium had complied with the various requirements of the Order.

NOTED

909 Coronavirus Covid-19 Response – Update (AI 8)

(TAKE IN REPORT FROM THE CLERK AND THE MANAGER & REGISTRAR)

Arising from consideration of the report and in response to questions members were advised of track and trace arrangements; the level of sanitisation and cleaning undertaken between services and in toilets and communal areas of the crematorium. Mention was also made that the waiting rooms had now re-opened.

RESOLVED that the current arrangements and action taken be noted.

**910 Manager and Registrar's Report (AI 9) -
General Statistical Report for June - August 2021**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

RESOLVED that the report be received and noted.

911 Building Repairs and Renewal Programme (AI 10)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting the report, and in response to questions, the Property Manager explained –

- The South Chapel work to replace the existing curtains, which would be of a similar 'neutral' design to those in the North Chapel, and some remedial works to floor areas;
- The arrangements to carry out redecoration of the conservatory;

- Samples had now been received for the Waiting Rooms refurbishment;
- The North Chapel enhancement programme was still encountering some supply problems which could affect the overall cost, although was not considered a huge risk.

RESOLVED that the contents of the report be noted.

912 Water Fountain – Proposed Feasibility Study (AI 11)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting this report Property Manager explained that officers had looked further at the water feature and its operational issues; the requirement to provide an improved solution and the need to examine options generally and for this area in particular. Simply replacing/repairing the water feature would not enhance the area given its location, which was very much a ‘transit area’ through which visitors passed to access the Book of Remembrance Room, and mourners passed from attending funerals.

(At the conclusion of the meeting members had the opportunity to visit the Crematorium’s technical facilities and the immediate grounds generally. This gave an opportunity for members to comment further to the Property Manager on any matters that could be included for consideration within the initial feasibility plan)

RESOLVED that the proposal to examine options to update and improve facilities at the crematorium, as outlined in paragraph 6 of the report be approved, with the cost for the initial feasibility design works of £7,500 being funded from the Repairs and Renewals Programme for 2021/22, and that in due course a further report on the outcome be considered by the Joint Committee.

913 Horticultural Consultant’s Report (AI 12)

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

In submitting the report, Ashley Humphrey, the Horticultural Consultant, said he was pleased to report that Portchester Crematorium had again won the Gold Award in the South and South East in Bloom Awards. The judging had taken place on the 15 July.

Members paid tribute to the hard work of the grounds staff employed by Brighstone Landscapes, and asked that their thanks be conveyed to the Company’s staff.

The Horticultural Consultant also explained the work being undertaken to replace any shrubs which had died and for replanting that had taken place to ensure the long term future of trees.

Arising from questions, it was explained that whilst it was not a policy to have 'sponsorship' of trees and bushes for practical reasons, the Crematorium had a grounds improvement fund to which any person could contribute financially. Leaflets about the fund were made available to families.

RESOLVED that the report be received and noted.

914 Date of Next Meeting – Monday 13 December 2021

Members noted that the next meeting of the Joint Committee will be at 2pm on Monday 13 December at Portchester Crematorium, and items to be considered will include the Finance Strategy and Budget for 2022/23 and a Report on the Revenue Budget for 2022/23

The meeting concluded at 2.35 pm.

Chairman

JH/me
21 September 2021
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Agenda Item 6



Report to Portchester Crematorium Joint Committee

Date: **13 December 2021**

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

Subject: **FINANCE STRATEGY AND BUDGET FOR 2022/23**

SUMMARY

At its meeting on 14 December 2020, the Joint Committee approved the Finance Strategy and the revenue budget for 2021/22.

The Finance Strategy for 2022/23 has been prepared and is attached as appendix A of this report, for the Joint Committee's consideration.

The updated Finance Strategy provides a clear overview of the Joint Committee's financial framework and provides added assurance to the Committee and to the constituent authorities that sound and effective arrangements are in place to manage the Crematorium's finances.

Subject to approval, the Finance Strategy will be sent to the constituent authorities. Any comments received from them in response to the strategy will be brought back to the Joint Committee and, if appropriate, incorporated into the strategy when it is reviewed again.

RECOMMENDATIONS

- (a) That the Finance Strategy 2022/23, attached as Appendix A to this report, be approved;
- (b) That the Finance Strategy 2022/23 be sent to the constituent authorities to note.

PORTCHESTER CREMATORIUM JOINT COMMITTEE

FINANCE STRATEGY AND BUDGET FOR 2022/23

INTRODUCTION

1. The Portchester Crematorium was opened on 27 September 1958 and is the fifth busiest crematorium in England. It is managed by a Joint Committee of eight councillors, two from each of the constituent authorities of Fareham, Gosport, Havant and Portsmouth.
2. The key financial policies of the Joint Committee are set out in the Portchester Crematorium Development Plan – a document that is revisited and reviewed approximately every two years, supported by approved Financial Regulations.
3. The current Development Plan was approved by the Joint Committee on 22 March 2021 and covers the period from 2021 to 2026.

FINANCIAL MANAGEMENT

4. The main focus of prudent financial management is the Joint Committee's Finance Strategy, the overall objective of which is to structure and manage the Joint Committee's financial resources to ensure that they match and support the achievement of the Joint Committee's objectives.
5. At the same time the strategy must ensure that the requirement to set a balanced budget is fully met and that the Joint Committee is able to respond to year-on-year changes and short-term service delivery issues.
6. This can be difficult to achieve when faced with increasing expenditure and one main source of income that is directly affected by fluctuations in the mortality rate and increased local competition.
7. To overcome these difficulties there are a number of fundamental principles that are followed by the Joint Committee and which form the basis of the Finance Strategy.

THE FUNDAMENTAL POLICIES

8. These fundamental and long-standing policies (set out in the following paragraph) on which the Joint Committee's Finance Strategy is based are subject to annual review as part of the budget process:
 - (i) Sufficient reserves and provisions will continue to be made to ensure that:
 - (a) no precept will be required from the constituent authorities within the foreseeable future and;
 - (b) all anticipated capital works can be funded from revenue income.

- (ii) That subject to (i) above, an optimum annual contribution be available for re-distribution to each of the constituent authorities.
9. The distribution of the annual contribution in this way is effectively recognition of the significant original investment by each of the authorities in the Crematorium. These payments also assist them indirectly to support their own cemeteries and bereavement services.

TREASURY MANAGEMENT

10. The function of treasury management is to support the funding of the Joint Committee's planned capital works, which should be funded from revenue income. To earmark resources for this purpose any surplus funds are invested with Fareham Borough Council at the prevailing market rates of interest. The Treasurer will determine the appropriate term for investments, according to the cashflow requirements of the Joint Committee at the time.

FINANCIAL PLANNING

11. The financial planning process supports the preparation of this Finance Strategy and gives the necessary flexibility to allow the Joint Committee to consider objectives and priorities, as well as the maintenance of service standards and the scope for improvements where necessary, but at the same time seeking to minimise the increase in the overall net budget and the fees and charges for cremation.
12. The Finance Strategy, revenue budget and capital programme are the subject of a report to the Joint Committee by the Treasurer each December.

BUDGETARY CONTROL AND REPORTING

13. An essential pre-requisite of good financial management is to ensure that everyone with responsibility for the control of budgets has access to up to date information on the budgets for which they are responsible to inform their decision making and ensure that strict control of budgets is maintained.
14. Budgets are monitored by the Finance staff on a weekly basis and significant variances are brought to the attention of the appropriate officer and to the Treasurer.
15. Budgetary control information is provided to the Treasurer on a daily basis in respect of revenue expenditure and monthly in respect of capital expenditure.

BUDGET RESPONSIBILITIES

16. Responsibility for budgets rests formally with the Joint Committee but there are arrangements in place as part of the Constitution that delegates certain responsibilities to the officers.

Joint Committee

17. The Joint Committee has the general responsibility for setting the policy and budget framework and must ensure the following:
- Spending plans are approved in accordance with the projected resources of the Joint Committee;
 - Approved revenue budgets, capital programmes and the level of fees and charges are in accordance with the Finance Strategy;
 - Supplementary estimates are only approved after consideration of the Joint Committee's overall financial position.

The Appointed Officers

18. The Appointed Officers have general responsibility for the preparation of the detailed estimates of expenditure and income and the proposed fees and charges are prepared within the context of the Finance Strategy for approval by the Joint Committee.
19. They must also ensure that expenditure is only incurred if it forms part of the revenue budget or capital programme and that the overall revenue budget and capital programme are not exceeded.
20. Any decision to reallocate revenue or capital budgets from one service to another should not exceed the virement rules.

THE OVERALL FINANCIAL POSITION

21. Adherence to these fundamental policies means that the Joint Committee is in a strong financial position and able to meet all planned expenditure from income. Since 1999-2000 the Joint Committee has achieved sufficient surpluses to allow an amount to be distributed to each of the constituent authorities.
22. The main budget issue remains fluctuations in cremation numbers as shown in the following table.

	Cremations				
	2016/17	2017/18	2018/19	2019/20	2020/21
Cremations at nil charge (under 16)	20	26	19	28	25
Walk through cremations	80	152	168	195	374
	3,324	3,206	2,962	3,076	3,209
Total cremations	<u>3,424</u>	<u>3,384</u>	<u>3,149</u>	<u>3,299</u>	<u>3,608</u>

23. The table below shows a comparison of the 2019 and 2020 cremation numbers with the nearest crematoria. Our numbers were constant in the January to December comparison period.

Location	1 Jan – 31 Dec 2019	1 Jan – 31 Dec 2020
Chichester	1,803	2,206
Southampton	1,380	1,584
Eastleigh	1,686	1,978
Romsey	1,451	2,044
Portchester	3,179	3,478
Havant	1,917	2,230

24. The budget setting report for 2022/23 will take account of cremation numbers being experienced and the impact on the level of payment to the constituent authorities. The amount proposed to pay the authorities in 2022/23 will remain at £180,000.

THE CAPITAL POSITION

25. 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.
26. The Capital Works Fund as at 1 April 2021 was £2,891,000. In order to replenish the Capital Works Fund to levels that will meet future demands of the crematorium a budgeted contribution to this fund of £235,000 will be included in the budget for 2022/23.
27. The Joint Committee also approves annually a programme of repairs and renewal work. To finance this expenditure an annual contribution is made from revenue income to the Repairs and Renewals Fund to ensure that these works are fully funded. The Repairs and Renewals Fund as at 1 April 2021 was £150,000. In order to replenish the Repairs and Renewals Fund to levels that will meet the future demands of the crematorium a budgeted contribution to this fund of £100,000 will be included in the budget for 2022/23.

THE REVENUE POSITION

28. It is the Joint Committee's policy to maintain a significant Revenue Reserve in order to deal with fluctuations in revenue income and expenditure that are outside of the Joint Committee's control.
29. The principal fluctuations are variations in the number of cremations and increased external competition.
30. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,707 as at 1 April 2021. It is prudent to maintain the level of this reserve at over £100,000.

FINANCIAL RISK ASSESSMENT

31. Each year the revenue budget is prepared on a going-concern basis, taking account of current and previous year's activity as well as changes that are known to occur in the future that will have a bearing on the forecast for the financial year ahead. Changes in the crematorium's operating environment that impact on the current revenue budget are taken into account as part of the revised budget preparation.
32. The revenue reserve provides a small retained resource to meet unforeseen costs or changes in activity. Measures are also considered throughout the year in order to preserve the Joint Committee's income streams and keep costs to a minimum.

SUMMARY

33. Historically, Portchester Crematorium has always strived to provide the best quality of service that it can and to achieve this, the Joint Committee is committed to the maintenance of high standards in relation to both staff performance and to the maintenance, repair and improvement of the Crematorium infrastructure.
34. In addition increases in cremation charges have been kept to a minimum with the current charge being the lowest in Hampshire and well below the national average.
35. The principles of financial management set out in the Finance Strategy continue to support the achievement of these aims and objectives by ensuring that the Joint Committee remains in a strong financial position, able to meet all planned expenditure from income.

Agenda Item 7



Report to Portchester Crematorium Joint Committee

Date: 13 December 2021

Report of: Treasurer to the Joint Committee

Subject: REVENUE BUDGET 2022/23

SUMMARY

This report sets out the revenue budget for 2021/22 and 2022/23, together with the repairs and renewals and capital fund contributions for 2021/22 and 2022/23 and a review of fees and charges for 2022/23. The current capital works programme for future years has also been included for information.

RECOMMENDATIONS

- (a) That the capital works programme as detailed in Appendix D be approved;
- (b) That the Joint Committee approve the proposed cremation fees and other charges as set out in Appendices B and C from 1 April 2022;
- (c) That the proposed revenue account estimates as set out in Appendix A be approved subject to the Joint Committee's decisions in respect of the recommendations (a & b) above.
- (d) That the Joint Committee considers writing to the Leader of each constituent authority to advise them of the annual payment to be received from the Portchester Crematorium Joint Committee in 2021/22 and 2022/23.

INTRODUCTION

1. The Joint Committee has in place a co-ordinated finance strategy that allows the consideration of availability of resources to finance both capital and revenue at the same time. There are a number of fundamental principles that are followed by the Joint Committee which form the basis of the finance strategy which are:
 - (i) Sufficient reserves and provisions will continue to be made to ensure that:
 - (a) no precept will be required from the constituent authorities within the foreseeable future and;
 - (b) all anticipated capital works can be funded from revenue income
 - (ii) That subject to (i) above, an optimum annual contribution be available for re-distribution to each of the constituent authorities.
2. This report has been prepared following the finance strategy principles so that members of the Joint Committee can consider in detail the financial position of Portchester Crematorium in the current year and the anticipated position in 2022/23.
3. Detailed information is set out in the various appendices to this report which cover the following:
 - Appendix A - Revised revenue budget for 2021/22 and the revenue budget for 2022/23;
 - Appendix B - Optional charges 2022/23;
 - Appendix C - Cremation fees 2022/23;
 - Appendix D - Capital works programme and funding;

BASE REVENUE BUDGET 2021/22

4. The original revenue budget for 2021/22 was set to a breakeven level, and prepared on a projected outturn basis with an allowance for price increases included within the various budget heads as appropriate.

BUDGET ISSUES

5. The main budget issue remains fluctuations in cremation numbers as shown in the following table, and the different resources required in support of these cremation numbers. Following the worst of the pandemic cremation numbers have fallen back so far this year, below that of a three year average during the summer months. The budget will be based on cremation numbers of 3,250 for the financial year 2021/22 and 2022/23.

	Cremations				
	2016/17	2017/18	2018/19	2019/20	2020/21
Cremations at nil charge (under 16)	20	26	19	28	25
Walk through cremations	80	152	168	195	374
	3,324	3,206	2,962	3,076	3,209
Total cremations	3,424	3,384	3,149	3,299	3,608

6. The table below shows a comparison of the 2019 and 2020 cremation numbers with the nearest crematoria. Our numbers were constant in the January to December comparison period.

Location	1 Jan – 31 Dec 2019	1 Jan – 31 Dec 2020
Chichester	1,803	2,206
Southampton	1,380	1,584
Eastleigh	1,686	1,978
Romsey	1,451	2,044
Portchester	3,179	3,478
Havant	1,917	2,230

REVISED BUDGET 2021/22 and BASE BUDGET 2022/23

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

	Actuals 2020/21	Base Estimate 2021/22	Revised Estimate 2021/22	Base Estimate 2022/23
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	292,596	322,700	316,300	312,000
PREMISES RELATED EXPENDITURE	488,704	692,000	656,300	722,100
SUPPLIES AND SERVICES	315,116	288,000	315,600	317,100
CAPITAL CHARGES	391,241	305,800	396,000	396,000
SPECIAL EXPENDITURE	1,381,237	1,090,000	1,090,000	1,090,000
GROSS EXPENDITURE	2,868,894	2,698,500	2,774,200	2,837,200
GROSS INCOME	2,868,894	2,698,500	2,774,200	2,837,200

8. Premises related expenditure in the current year has reduced overall by £35,700; from £692,000 to £656,300, and for 2022/23 has increased overall by £30,100; from £692,000 to £722,100. The 2022/23 budget for electricity, water supply and waste charges, have been increased, along with cleaning costs. The budget of £100,000 set against repairs and renewals expenditure has not been adjusted for the current financial year as this expenditure budget is fully offset by the use of the Repairs and Renewals Fund reserve to finance these works so there is no overall effect on the revenue budget deficit / surplus.
9. Supplies and services related expenditure in the current year has increased overall by £27,600; from £288,000 to £315,600, and for 2022/23 has increased overall by £29,100; from £288,000 to £317,100. Following the introduction of the Obitus system last November we have now had a full calendar year to assess the level of take up for these services and the costs incurred, and the budget has been revised to reflect that.
10. 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 2021 the opening balance of this fund was £2,891,000. In order to increase the Capital Works Fund to levels that will meet future demands of the crematorium a budget of £285,000 is included for 2021/22 and £235,000 is included for 2022/23.

11. The Joint Committee also approves annually a programme of repairs and renewal work. To finance this expenditure an annual contribution is made from revenue income to the Repairs and Renewals Fund to ensure that these works are fully funded. The Repairs and Renewals Fund as at 1 April 2021 was £150,000. In order to replenish the Repairs and Renewals Fund to levels that will meet future demands of the crematorium a budget of £50,000 is included for 2021/22 and £100,000 for 2022/23.
12. Gross income in 2021/22 has increased overall by £75,700; from £2,698,500 to £2,774,200, mainly as a result of adjustments that are made to offset the impact of higher capital charges arising from depreciation. Income in 2022/23 has increased overall by £138,700; from £2,698,500 to £2,774,200. Following the introduction of the Obitus system last November we have now had a full calendar year to assess the level of take of up for these services and the income generated, and the budget has been revised to reflect that. The income from cremation fees has also been revised to reflect the proposed fee for 2022/23 of £670.00

REVIEW OF FEES & CHARGES

13. The optional charges are set out in Appendix B to this report, with considered increases from 1 April 2022 proposed against Book of Remembrance and Memorial Cards charges.
14. The cremation fees are set out in Appendix C to this report, with a £20 increase proposed for 2022/23, equating to 3.1%. This is set having due regard to cost increases for employees, utilities and other premises cost increases along with service enhancements for our customers. The fee level of £670 is still below the 2021 average cremation fee for the UK of £835.28, and the 2021 average cremation fee for Hampshire of £893. The table below shows a comparison of the January 2021 fees with the nearest crematoria:

Chichester	£1,077
Southampton	£860
Eastleigh	£945
Portchester	£650
Havant	£895

15. It is proposed to increase the current fee of £400 for walk through services to £410 in line with other increases.
16. We have not yet received notification of price increases for Obitus services from April 2022. It is anticipated that we will increase these fees in line with the additional costs we incur, and that they will be reported to the March 2022 Joint Committee.

FINANCIAL RISK ASSESSMENT

17. The revenue budget has been prepared based on a going-concern basis, taking account of current and previous year's activity as well as changes that are known to occur in the current and next financial year.
18. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,707 as at 1 April 2021. In accordance with the Finance Strategy for 2022/23 it is prudent to maintain the level of this reserve at over £100,000 in order to provide a small retained resource to meet unforeseen fluctuations in revenue income and expenditure that are outside of the Joint Committee's control. Measures are also considered on an

on-going basis in order to preserve the Joint Committee's income streams and keep costs to a minimum. After taking into account the revised estimates for this year, and the proposed charges for 2022/23, the balance of the General Fund Revenue Reserve will not be increased.

19. The 5 year capital programme, from 2021/22 to 2025/26, is set out in Appendix D. The programme is set out as being fully funded from the existing Capital Works Fund and Repairs and Renewals Fund balances of £3,041,000 plus annual contributions over the life of the programme totalling £1,420,000. This demonstrates that the programme is heavily reliant on continued revenue contributions to the Capital Works Fund so that the programme of work can be fulfilled along with required reactive capital expenditure for mechanical equipment to maintain the crematory function. Wherever possible, steps will be taken to strengthen the Capital Works Fund balance, for example, where underspends occur in the year.

CONCLUSION

20. This report includes various amendments to the budgets which, together with the proposed increase in fees and charges, will ensure that the Joint Committee remains in a strong financial position and that sufficient reserves are built up to cover any future budget shortfall.

APPENDICES

APPENDIX A – Revenue account for the year ended 31 March 2022 and 2023

APPENDIX B – Optional charges

APPENDIX C – Cremation fees

APPENDIX D – Capital works programme

Reference Papers

- (a) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Revenue Budget 2021/22 - 14 December 2020.
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Annual Return For The Financial Year Ended 31 March 2021 – 21 June 2021

Andrew Wannell, CPFA
Treasurer to the Joint Committee
Civic Offices, Fareham

For further information on this report, contact Kate Busby, 01329 824685

REVENUE BUDGET FOR THE YEAR ENDING 31 MARCH 2023

	Actual 2020/21 £	Base Estimate 2021/22 £	Revised Estimate 2021/22 £	Base Estimate 2022/23 £
EMPLOYEES				
SALARIES	210,959.10	245,500	226,100	234,800
SALARIES OVERTIME	11,062.06	5,000	10,000	5,000
AGENCY STAFF	0.00	0	10,000	0
NATIONAL INSURANCE	18,183.89	20,000	19,000	20,000
SUPERANNUATION	49,899.66	51,000	50,000	51,000
FIRST AID ALLOWANCE	80.00	200	200	200
STAFF TRAINING	1,050.00	1,000	1,000	1,000
STAFF ADVERTISING	550.00	0	0	0
RETIREMENT GIFT	811.21	0	0	0
TOTAL EMPLOYEES	292,595.92	322,700	316,300	312,000
PREMISES				
R & M OF BUILDINGS	13,537.30	13,700	13,700	13,700
REPAIRS AND RENEWALS	50,428.91	100,000	100,000	100,000
R & M OF FIXED PLANT	92,438.76	85,000	85,000	85,000
R&M OF GROUNDS	69,219.06	75,000	75,000	75,000
R&M OF GARDEN IMP.SCHEME	0.00	1,500	1,500	1,500
ELECTRICITY	49,030.47	55,000	55,000	75,000
GAS	62,837.56	110,600	75,600	110,600
RENTS - GENERAL PAYABLE	13,223.28	12,500	13,500	13,500
NATIONAL NON-DOMESTIC RATES	151,998.00	203,000	188,200	199,000
WATER CHARGES - SUPPLY (PWC)	0.00	2,000	0	0
SEWERAGE & ENV. CHARGES (SWS)	2,844.00	4,500	10,000	10,000
FIRE PRECAUTION APPLIANCES	900.16	700	700	700
CONTRACT CLEANING	21,711.35	20,000	25,000	25,000
CLEANING MATERIALS	830.05	400	1,000	1,000
TOILET REQUISITES	51.65	100	100	100
REMOVAL OF WREATHS	10,082.67	8,000	12,000	12,000
TOTAL PREMISES	539,133.22	692,000	656,300	722,100
SUPPLIES AND SERVICES				
FURNITURE & EQUIPMENT PURCHASE	9,620.57	5,000	5,000	5,000
TOOLS & EQUIPMENT	36.81	0	0	0
MATERIALS (OPERATIONAL)	540.96	100	100	100
FURNITURE & EQUIPMENT MAINTENA	10,485.44	18,400	18,400	18,400
FURNITURE & EQUIPMENT SA	630.00	1,300	1,300	1,300
PROTECTIVE CLOTHING & UNIFORMS	4,244.39	1,600	1,600	1,600
LAUNDRY	0.00	100	100	100
BOOKS AND PUBLICATIONS	333.20	400	400	400
EXTERNAL PRINTING	1,036.20	3,000	3,000	3,000
STATIONERY	2,204.57	1,500	2,500	2,500
BOOK OF REMEMBRANCE	21,182.09	15,000	20,000	20,000
MEMORIALS CARDS	4,959.03	5,000	5,000	5,000
CONSULTANTS FEES	2,230.00	1,500	1,500	1,500
ADMIN.EXPENSES - FAREHAM	38,509.51	24,000	24,000	24,000
ADMIN.EXPENSES - PORTSMOUTH	12,838.48	13,000	13,000	13,000

MEDICAL REFEREES FEES	64,962.00	59,400	59,400	59,400
ORGANISTS FEES	580.00	2,000	100	100
ENVIRONMENTAL LICENSE	772.00	800	800	800
PEST CONTROL	590.18	500	500	500
GRAPHIC DESIGN	0.00	500	500	500
POSTAGES	1,350.30	1,200	1,200	1,200
TELEPHONES	2,781.00	4,000	4,000	4,000
COMPUTER SOFTWARE	3,058.54	5,000	5,000	5,000
WEB CAST SERVICES	54,488.00	50,000	75,000	75,000
SUBSISTANCE EXP - EMPLOYEES	60.60	700	700	700
COURSES/CONFRENCES (EMPLOYEES)	0.00	1,000	1,000	1,000
GRANTS AND SUBSCRIPTIONS	1,488.00	1,500	1,500	1,500
MISC INSURANCES - PREMIUM	17,391.74	18,500	17,000	18,500
ADVERTISING	0.00	500	500	500
NON RECLAIMABLE VAT	55,156.18	50,000	50,000	50,000
BANK CHARGES	1,442.90	2,000	2,000	2,000
SPECIAL EXPENDITURE	2,142.93	500	500	500
TOTAL SUPPLIES AND SERVICES	315,115.62	288,000	315,600	317,100
CAPITAL FINANCING COSTS				
DEPRECIATION	391,241.00	305,800	396,000	396,000
TOTAL CAPITAL FINANCING COSTS	391,241.00	305,800	396,000	396,000
SPECIAL EXPENDITURE				
CONTRIBUTION TO CAPITAL FUND	425,104.04	235,000	285,000	235,000
CONTRIBUTION TO REVENUE RESERVE	274.74			
PENSION INTEREST COSTS	55,000.00	75,000	75,000	75,000
CONTRIBUTION TO R & R FUND	50,428.91	100,000	50,000	100,000
PAY TO CONSTITUENT AUTHORITIES	800,000.00	680,000	680,000	680,000
TOTAL SPECIAL EXPENDITURE	1,330,807.69	1,090,000	1,090,000	1,090,000
GROSS EXPENDITURE	2,868,894.45	2,698,500.00	2,774,200	2,837,200
INCOME				
CONTRIB.FROM GARDEN IMP.FUND	0.00	-1,500	-1,500	-1,500
CAMEO TMAC INCOME	-11,471.67	0	0	0
SALE OF MEMORIAL CARDS	-8,430.85	-7,000	-7,000	-7,000
CREMATION FEES	-2,235,470.00	-2,095,000	-2,062,500	-2,123,500
BOOK OF REMEMBRANCE	-57,644.70	-55,000	-55,000	-55,000
ORGANISTS FEES	-1,644.18	-2,000	0	-2,000
WEB BROADCASTING	-33,825.01	-50,000	-70,000	-70,000
VISUAL TRIBUTES	-16,696.68	0	0	0
MISCELLANEOUS FEES & CHARGES	-6,558.00	-7,000	-7,000	-7,000
BANK INVESTMENT ACCOUNT	-483.45	-200	-200	-200
RETURN ON PENSION FUND ASS	-37,000.00	-50,000	-50,000	-50,000
CAPITAL CHARGE - ASSET RENTS	-391,241.00	-305,800	-396,000	-396,000
MOVEMENT ON PENSIONS RESERVE	-18,000.00	-25,000	-25,000	-25,000
EXP.FINANCED FROM RESERVES	-50,428.91	-100,000	-100,000	-100,000
GROSS INCOME	-2,868,894.45	-2,698,500	-2,774,200	-2,837,200

PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

	Charges	Proposed Charges	%
<u>BOOK OF REMEMBRANCE</u>	<u>2021/22</u>	<u>2022/23</u>	<u>Increase</u>
(Prices include VAT)	£	£	
Single entry (2 lines)	55	57	3.64%
Double entry (5 lines)	90	93	3.33%
Double entry with badge or crest	140	145	3.57%
Treble entry (8 lines)	125	129	3.20%
Treble entry with badge or crest	175	180	2.86%
<u>MEMORIAL CARDS</u>			
(Prices include VAT)			
Single entry (2 lines)	39	40	2.56%
Double entry (5 lines)	48	50	4.17%
Double entry with badge or crest	98	100	2.04%
Treble entry (8 lines)	55	57	3.64%
Treble entry with badge or crest	105	109	3.81%
<u>USE OF ORGAN</u>			
(Prices include VAT)			
Use of Organ	35	40	14.29%
<u>OTHER</u>			
Scattering of ashes from other Crematoria	58	60	3.45%
Temporary retention of cremated remains	15	16	6.67%

Webcast Services (Prices include VAT)

2021/22

Webview	£30.00
Webcast & Live & 28day & downloadable	£45.00
Webcast Keepsake Copy (DVD/Blu-ray/USB stick)	£50.00

Visual Tribute (Prices include VAT)

Halo Photo	Free of charge
Single Photo (additional photo displayed at your time of choosing)	£12.00
Slideshow (Up to 25 photos)	£38.00
Pro Tribute (Up to 25 photos set to music)	£70.00
Family-made tribute (Checking and preparation)	£18.00
Visual Tribute Keepsake Copy (DVD/Blu-ray/USB stick)	£25.00
Visual Tribute downloadable copy	£10.00

Variances (Prices include VAT)

Each Additional Keepsake copies (DVD/Blu-ray/USB stick)	£25.00
Each extra 25 photos for 'Slideshow' or 'Pro Tribute'	£21.00
Extra work adding to the standard 'Pro Tribute'	£21.00

PORTCHESTER CREMATORIUM JOINT COMMITTEE
CREMATION FEES

	Number of Cremations 2020/21	Existing Charge 2021/22 £	Proposed Charge 2022/23 £	% Increase
A young person whose age at the time of death did not exceed 16 years	25	No charge	No charge	
A person whose age at the time of death exceeded 16 years	3,209	650	670	3.08
Walk through cremation	374	400	410	2.5

APPENDIX D

CAPITAL PROGRAMME AND FINANCING

Capital Programme	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000
South Chapel New Curtains	12				
Conservatory Redecoration	6				
Water Feature Feasibility	8				
Groundsman Building Repairs	6				
North Chapel Enhancement	18				
South Chapel Flooring	10				
Cremator Area Security	8				
Office Extension improvements		15			
Staff Area improvements		10			
Waiting Room Refurbishment		30			
Signage		20			
External Redecoration		25			
Chapel Entrance Road resurfacing		25			
Lighting Replacement / Upgrades		75			
Roof Repairs / Improvements		30			
Cremator Replacement Feasibility		50			
Cremator Replacement			1500	1000	
Site Improvements					1000
TOTAL CAPITAL EXPENDITURE	68	280	1500	1000	1000
Funded by:					
Capital Works Fund					
Opening Balance at 1.4.2021	-2,891	-3,176	-3,256	-2,006	-1,256
Contribution	-285	-235	-250	-250	-250
Application	0	155	1500	1,000	1,000
Balance of Fund	-3,176	-3,256	-2,006	-1,256	-506
Repairs and Renewals Fund					
Opening Balance at 1.4.2021	-150	-132	-107	-107	-107
Contribution	-50	-100			
Application	68	125			
Balance of Fund	-132	-107	-107	-107	-107
Total Funding	68	280	1500	1000	1000

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Agenda Item 8

REPORT TO: PORTCHESTER CREMATORIUM JOINT
COMMITTEE – 13TH DECEMBER 2021



REPORT BY: MANAGER AND REGISTRAR

STATISTICS

1. MONTHLY COMPARISON

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
SEP	210	225	241	256
OCT	246	263	229	224
NOV	277	248	198	305

2. TOTAL CREMATIONS

	<u>YEAR</u>	<u>TO END NOV</u>
2018	3329	3099
2019	3179	2902
2020	3478	3232
2021	-	2963

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	47
i) Total disposals within grounds.....	198
ii) Remains removed from crematorium.....	542
iii) Retained.....	45
TOTAL	785

Scattered 27% Removed 73%

4. GAS CONSUMPTION

Total gas consumption (cu.m.).....	62692
Total cremations.....	785
Average gas consumption (cu.m.).....	80

5. OBITUS

	<u>Webcast</u>	<u>Visual Tributes</u>
SEPT - 89% (228) used Obitus services	27% (70)	46% (119)
OCT - 94% (210) used Obitus services	30% (67)	46% (102)
NOV - DATA NOT AVAILABLE AT TIME OF WRITING REPORT		

VICTORIA HATTON
MANAGER & REGISTRAR
1st December 2021

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Report to: Portchester Crematorium Joint Committee

Date: 13 December 2021

Report of: Ian Cousins, Property Manager

Subject: Report on the Repairs and Renewal Programme



Ref	Item Description	Cost £	Commentary
2004	South Chapel New Curtains	12,000	Work completed and final account is now awaited.
2005	Conservatory Redecoration	6,000	Works completed and final account is now awaited.
2006	Water Feature Feasibility	5,000	Fee proposals requested from designers.
2007	Groundsman Building Repairs	3,300	Works complete and account agreed.
2105	Office extension and improvements	15,000	Scope and requirement to be reviewed in conjunction with item 2112.
2106	Staff Area Improvements	10,000	Scope and requirement to be reviewed in conjunction with item 2112
2107	Waiting Room Refurbishment	30,000	We continue to work on the specification for this work which will now be carried out in the next financial year.
2108	Signage	20,000	Development of a new map and signage continues.
2109	North Chapel Enhancement Programme	17,500	Delayed materials now received by the contractor with date to be confirmed for the works.
2110	South Chapel Flooring	10,000	Awaiting a revised date for these works.
2111	Security Improvements	7,500	Works in progress.

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Agenda Item 9

2112	Feasibility into Cremator Replacement	50,000	An investigation into the options to replace the existing cremator equipment.
2113	Roof Repairs / Improvements	25,000	A programme to maintain and improve various roofs.
2114	Chapel Entrance Resurfacing	30,000	Works to improve the paved area between the waiting room and chapels.
2115	External Redecoration	25,000	To redecorate the external surfaces to the Crematorium Buildings
2116	Lighting Upgrade	75,000	To replace / improve lighting with energy efficient fittings.

Note – This report provides details on the significant projects being undertaken at the Crematorium with any day to day or completed projects omitted.

Recommendation - That the report be approved and noted

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 Ian Cousins
 Property Manager

For further information on this report, contact Ian Cousins, 01329 824835

Agenda Item 10



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -
Monday 13 December 2021**

REPORT BY: THE HORTICULTURAL CONSULTANT

CREMATORIUM GROUNDS – GENERAL UPDATE

1. We are now into winter and the gardens have taken on a more subdued appearance; maintenance works are continuing including pruning. The staff have completed additional grass cutting due to the mild weather this autumn and continue to clear the leaves from the grass areas and paths.
2. Spring bedding and bulb planting has now been completed with additional bulb planting in the rockery around the pond area. Shrub planting has also been completed around the grounds replacing any shrubs that have died or require replacement.
3. Four replacement trees and some shrubs have been purchased to replace trees that will be removed following the tree report survey, mentioned below.

Tree Sculpture Carvings

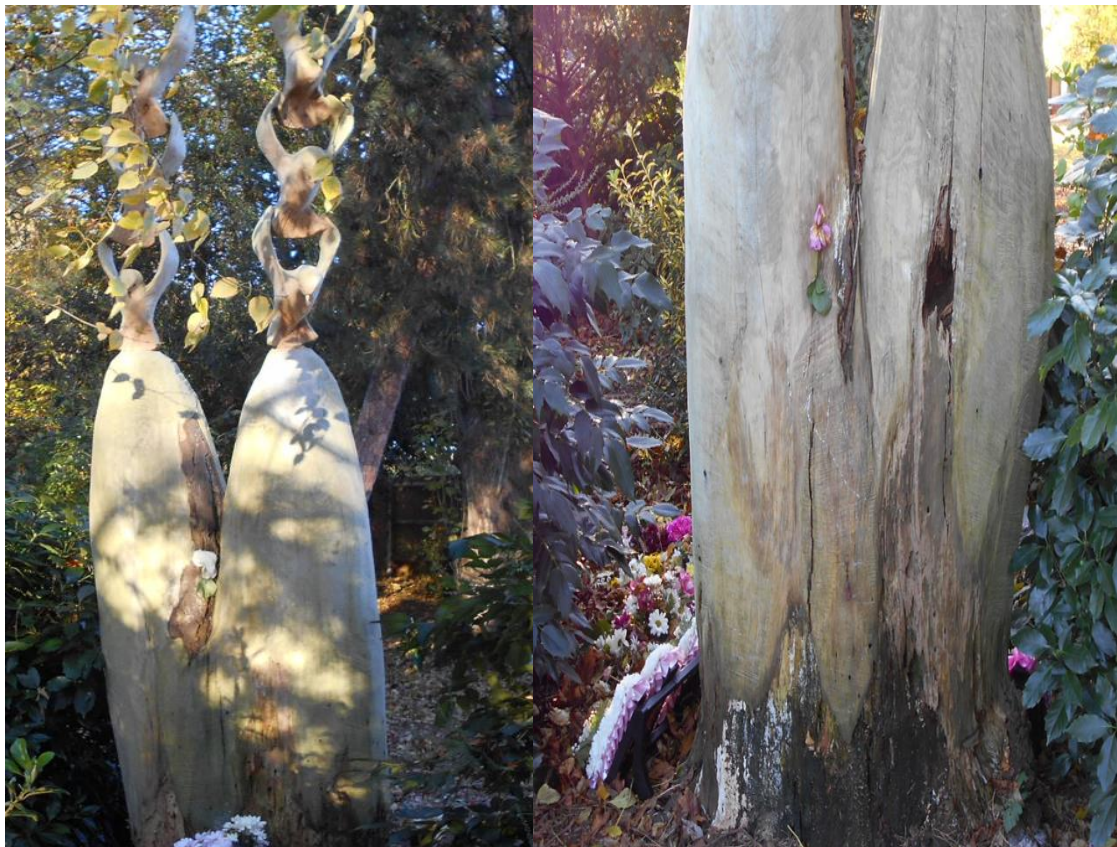
4. Following concerns, the Crematorium Manager and I together with the tree officer, inspected the carved wood sculptures in the garden and sadly the assessment is that they are getting to the end of life due to rotting out from the base (see photos below). They were carved from trees stumps left following tree felling approximately 14 years ago.



Carving 1



Carving 2



Carving 3

5. As can be seen from the photographs above the tree stumps are in quite a bad condition rotting out from the centre and will require removal in the near future.
6. These are quite sensitive and are a focal point for many. **There are a couple of options when they are removed, which the Joint Committee is asked to consider, as follows -**

(a) New trees could be planted in the vicinity but not necessarily in the exact same location.

(b) Alternatively a quotation has been obtained from a local wood sculptor to replace or repair the existing, as follows -

- Wood carving 1 would be replaced with a new sculpture in the same position sunk into the ground.
- Wood carving 2 would be replaced with a new sculpture in the same position sunk into the ground.
- Wood carving 3 would have the tops removed and attached to a new base in the same position.

Tree report

7. The full 4 yearly tree survey report was carried out recently. This has highlighted that some tree works including pruning are required. A number of trees that are either dead or diseased will require felling – a total of 19 mostly small trees. I inspected these with the Crematorium Manager and we have agreed some tree or shrub replacements as close as possible to the tree being removed. Unfortunately, we cannot plant in the exact location due to tree roots.

8. Two of the trees that are due to be felled have been identified as possible examples that could have new carvings. They are both substantial trees - one in the north border and one behind the book room, shown in the photographs below.



North Border



Behind the Book Room

9. The quote received from Chris Bain is for a total of £4,600 for replacement / repair of existing and new carvings on the trees above. All would be in keeping within the gardens owls, other birds, squirrels etc. Some examples of his work can be seen below, and there are a lot more examples on his website.



- 10. Members' views are sought on how they would wish the Joint Committee to proceed with this potentially sensitive issue.**

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

For further information on this report contact Dave Stribling