



NOTICE OF MEETING

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MONDAY, 11 DECEMBER 2023 AT 2.00 PM

**SOUTH CHAPEL
PORTCHESTER CREMATORIUM,
UPPER CORNAWAY LANE,
PO16 8NE**

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)

Membership of the Joint Committee

Gosport Borough Council

Councillor June Cully
Councillor Alan Scard

Fareham Borough Council

Councillor Joanne Burton
Councillor Susan Walker

Havant Borough Council

Councillor Lulu Bowerman
(Chairman)
Councillor Liz Fairhurst

Portsmouth City Council

Councillor Lee Hunt
Councillor Hugh Mason

AGENDA

Welcome and Introductions

1 Apologies for Absence

2 Declarations of Members' Interests

3 Minutes of the Meeting held on 25 September 2023 (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 2024/25 (Pages 9 - 14)

The current Finance Strategy was approved by Members in December 2022, setting out the principles on which the strategy has been compiled, together with risks and other aspect 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 2024/25, attached as Appendix A to the report, be approved;

(2) That the Finance Strategy 2024/25 be sent to the four constituent authorities to note for their information.

7 Revenue Budget Report - 2024/25 (Pages 15 - 26)

The purpose of the attached report from the Treasurer is to set out the revenue budget for 2023/24 and 2024/25, together with the repairs and renewals and capital fund contributions for 2023/24 and 2024/25 and a review of fees and charges from 1 April 2024. The current capital works programme for future years has also been included.

RECOMMENDED

(a) That the capital works programme as detailed in Appendix D to the report 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 2024;**
- (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 2023/24 and 2024/25.**

8 Replacement of Cremators - Update Report (Pages 27 - 28)

The purpose of the attached report from the Property Manager is to inform members on progress with the project to replace the existing cremators at Portchester Crematorium.

RECOMMENDED that the Joint Committee notes the progress report for the period September to November 2023.

9 Manager and Registrar's Report (Pages 29 - 30)

(a) General Statistical Reports attached for September - November 2023

(b) Any other items of topical interest.

10 Building Repairs and Renewal Programme (Pages 31 - 32)

Report from the Property Manager attached.

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

11 Carbon Reduction - Update Report (Pages 33 - 34)

The purpose of the attached report from the Property Manager is to update the Joint Committee on progress to reduce our carbon footprint during 2022/2023.

RECOMMENDED that the report be noted.

12 Crematorium Grounds (Pages 35 - 36)

A report on Crematorium grounds maintenance generally is attached.

13 Date of Next Meeting

RECOMMENDED that the Joint Committee next meets at 2pm on Monday

18 March 2024 at Portchester Crematorium.

Agenda Item 3

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF A MEETING of the Joint Committee held in the North Chapel, Portchester Crematorium on Monday 25 September 2023 at 2.00 pm.

Present

Fareham Borough Council

Councillor Joanne Burton
Councillor Susan Walker

Gosport Borough Council

Councillor June Cully
Councillor Alan Scard

Havant Borough Council

Councillor Lulu Bowerman

Portsmouth City Council

Councillor Hugh Mason

Welcome and Introductions

The Clerk introduced Lisa Grinter from Portsmouth City Council Parks Service, who would be overseeing the grounds maintenance contract and reporting to the Joint Committee until Ashley Humphrey was able to resume duties as Horticultural Consultant. Members wished Ashley well on a return to full health.

Apologies for Absence – Councillor Liz Fairhurst (Havant BC), Councillor Lee Hunt (Portsmouth CC) and Ashley Humphrey (Horticultural Consultant)

998 Appointment of Chairman (AI 2)

RESOLVED that Councillor Lulu Bowerman (Havant Borough Council) be appointed Chairman for the municipal year 2023/24.

(Councillor Lulu Bowerman in the Chair)

999 Declarations of Members' Interests (AI 3) – None

1000 Minutes of the Meeting held on 26 June 2023 (AI 4)

RESOLVED that the minutes of the meeting held on the 26 June 2023 be signed as a correct record.

1001 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 5)

(a) Minute 988 – Proposed crematorium development , Stubbington/Le-on-the-Solent

The Clerk reported that since the last meeting of the Joint Committee conditional planning permission had been granted for this development.

NOTED

1002 Clerk's Items (AI 6) - None

1003 Memorial Tree Fees and Charges (AI 7)

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

Arising from presentation of the report and questions, the Manager and Registrar explained the arrangements for publicising availability of the maple leaf plaques through leaflets similar to those promoting the Book of Remembrance, and on the web site. Mention was also made of the comparative cost of this initiative with other types of memorials offered at other crematoria. The licence fee level proposed took full account to ensure that the purchase and installation cost of the tree was adequately covered.

RESOLVED that the fees and charges as set out in Appendix A to the report for the sale of maple leaf plaques on the memorial tree be approved.

1004 Risk Management (AI 8)

(TAKE IN REPORT OF THE TREASURER)

In submitting the report attention was drawn to key points mentioned, particularly in respect of the actions being taken set out in Appendix C.

RESOLVED (1) That the Risk Management Strategic Framework and Policy as set out in Appendices A & B of the report be approved;

(2) That the Risk Management Progress report set out in Appendix C be noted as a source of evidence that the current Risk Management Policy is operating in practice.

1005 Replacement of Cremators – Update Report (AI 9)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting his report the Property Manager highlighted the key points mentioned, indicating that the restriction on expanding the footprint of the existing building (mentioned in paragraph 3.5 of the report) arose from the provisions of the Cremation Act 1902.

RESOLVED (1) that the Joint Committee notes the progress report for the period June to August 2023;

(2) that authority to settle and approve the terms and conditions of the contract(s) for the construction works to allow for the installation of new cremators and associated equipment be delegated to the Property Manager in consultation with the Treasurer and the Clerk, and after consultation with the Chairman of the Joint Committee.

1006 Building Repairs and Renewal Programme (AI 10)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting his report the Property Manager highlighted item 2113 (roof repairs/improvements) that related to works to the waiting rooms and covered way. Recent quotes received indicated the work was now likely to cost in the region of £50,000. This sum would now be included in the revised capital programme for consideration at the December 2023 meeting.

RESOLVED that the contents of the report be noted.

**1007 Manager and Registrar's Report (AI 11) -
(a) General Statistical Report for June 2023 – August 2023**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

In submitting her report and in response to questions the Manager highlighted that although since the pandemic web casting had reduced, visual tributes using the Obitus system were increasing.

Mention was also made of the developing trend for cremation services provided by 'direct' suppliers including Pure Cremation operating a facility at Andover.

(b) Other items of topical interest – Saturday Services

In response to a suggestion of Saturday funerals, members were advised that this was dependent upon staff availability, hold over facilities, funeral directors offering this service and the resultant increased cost.

RESOLVED that the report be received and noted.

1008 Crematorium Grounds – General Update (AI 12)

(TAKE IN REPORT)

RESOLVED that the report be received and noted.

1009 Contract Procedure Rules (Standing Orders) Review (AI 13)

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

RESOLVED that the Portchester Crematorium Joint Committee Contract Procedure Rules (Standing Orders) revisions set out in Appendix A to the report be approved and adopted.

1010 Date of Next Meeting

RESOLVED that the Joint Committee next meets at 2pm on Monday 11 December 2023 at Portchester Crematorium.

The Meeting concluded at 3pm

Chairman

JH/me
26 September 2023
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Agenda Item 6



Report to Portchester Crematorium Joint Committee

Date: 11 December 2023

Report of: Treasurer to the Joint Committee

Subject: **FINANCE STRATEGY AND BUDGET FOR 2024/25**

SUMMARY

At its meeting on 12 December 2022, the Joint Committee approved the Finance Strategy and the revenue budget for 2023/24.

The Finance Strategy for 2024/25 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 2024/25, attached as Appendix A to this report, be approved;
- (b) That the Finance Strategy 2024/25 be sent to the constituent authorities to note.

PORTCHESTER CREMATORIUM JOINT COMMITTEE

FINANCE STRATEGY AND BUDGET FOR 2024/25

INTRODUCTION

1. The Portchester Crematorium was opened on 27 September 1958 and is the seventh 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 20 March 2023 and covers the period from 2023 to 2028.

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 dealing with both short and long-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. Global economic factors have increasingly impacted on the cost of service delivery and capital projects at a time when UK inflation has been over 10% and CPI was at 6.7% in September 2023. Energy costs remain close to 200% higher over a two year period, with peak costs being 596% higher without the benefit of any energy cap.
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.
22. The main budget issue remains fluctuations in cremation numbers along with the rising costs for different resources required in support of these cremation numbers, in particular utility and capital costs, and inflationary pressures with CPI being at 6.7% in September 2023. Energy costs remain close to 200% higher over a two year period, with peak costs being 596% higher without the benefit of any energy cap in the first half of the current financial year. Costs have also risen significantly for the delivery of the replacement cremator programme and associated building works to accommodate the new machinery.
23. A new crematorium has been given planning permission within the Borough of Fareham, and will be bought into use by a private crematorium operator over the course of the coming years. It is reasonable to assume a drop in cremation numbers of between 800 – 1000 on realisation of the scheme, which will have an associated drop in income.

CREMATIONS	2018/19	2019/20	2020/21	2021/22	2022/23
Cremations at nil charge (under 16)	19	28	25	20	22
Walk through cremations	168	195	374	253	189
	2,962	3,076	3,209	2,760	2,966
Total cremations	<u>3,149</u>	<u>3,299</u>	<u>3,608</u>	<u>3,033</u>	<u>3,177</u>

24. The table below shows a comparison of the 2021 and 2022 cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2021	1 Jan – 31 Dec 2022
Chichester	2,248	2,191
Southampton	1,606	1,403
Eastleigh	2,130	2,229
Romsey	1,813	1,794
Portchester	3,264	3,118
Havant	2,236	2,253

25. The budget setting report for 2024/25 will take account of cremation numbers being experienced, the resources required to deliver the capital programme and the impact on the level of payment to the constituent authorities.
26. Since 1999-2000 the Joint Committee has achieved sufficient surpluses to allow an amount to be distributed to each of the constituent authorities. As a direct result of increased capital costs for essential cremator replacement works the amount proposed to pay the authorities in 2023/24 will be reduced to £100,000, and a contribution of £100,000 is proposed for 2024/25. The approval of the new private crematorium in Fareham is not anticipated to impact further on this fundamental principle for the current and next financial year. On completion however it is likely to have such an impact on cremation numbers that will mean no amount will be available to be distributed to the local authorities beyond 2024/25.

THE CAPITAL POSITION

27. 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.
28. The Capital Works Fund as at 1 April 2023 was £3,207,600. In order to increase the Capital Works Fund to levels that will meet the level required for the cremator replacement and associated building works programme a revised budget of £500,000 is included for 2023/24 and £600,000 is included for 2024/25.
29. 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. 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 £70,000 will be included in the budget for 2024/25.

THE REVENUE POSITION

30. 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.
31. The principal fluctuations are variations in the number of cremations and increased external competition.
32. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,707 as at 1 April 2023. It is prudent to maintain the level of this reserve at over £100,000.

FINANCIAL RISK ASSESSMENT

33. 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.
34. 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

35. 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.
36. 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.
37. 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: 11 December 2023

Report of: Treasurer to the Joint Committee

Subject: REVENUE BUDGET 2024/25

SUMMARY

This report sets out the revenue budget 2023/24 and 2024/25, together with the repairs and renewals and capital fund contributions for 2023/24 and 2024/25 and a review of fees and charges from 1 April 2024. 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 2024;
- (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 2023/24 and 2024/25.

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 2024/25.
3. Detailed information is set out in the various appendices to this report which cover the following:
 - Appendix A - Revised revenue budget for 2023/24 and the revenue budget for 2024/25
 - Appendix B - Optional charges from 1 April 2024
 - Appendix C - Cremation fees from 1 April 2024
 - Appendix D - Capital works programme and funding

BASE REVENUE BUDGET 2023/24

4. The original revenue budget for 2023/24 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 along with the rising costs for different resources required in support of these cremation numbers, in particular utility costs, and inflationary pressures with CPI being at 6.7% in September 2023.
6. The global factors affecting the cost of gas and electricity supply are having a direct impact on one of the largest costs associated with delivery of our cremation services. Gas supply costs have fallen back from October 2023 but, along with electricity supply costs, remain close to 200% higher than two years ago.
7. The budget will be based on cremation numbers of 3,100 for the financial year 2023/24 and 2024/25, with numbers so far this financial year having decreased from 2022/23.

Cremations					
	2018/19	2019/20	2020/21	2021/22	2022/23
Cremations at nil	19	28	25	20	22
Walk through cremations	168	195	374	253	189
	2,962	3,076	3,209	2,760	2,966
Total cremations	3,149	3,299	3,608	3,033	3,177

8. The table below shows a comparison of the 2021 and 2022 calendar year cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2021	1 Jan – 31 Dec 2022
Chichester	2,248	2,191
Southampton	1,606	1,403
Eastleigh	2,130	2,229
Romsey	1,813	1,794
Portchester	3,264	3,118
Havant	2,236	2,253

REVISED BUDGET 2023/24 and BASE BUDGET 2024/25

9. 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 2022/23	Base Estimate 2023/24	Revised Estimate 2023/24	Base Estimate 2024/25
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	338,920	349,300	355,000	389,900
PREMISES RELATED EXPENDITURE	704,626	1,011,500	935,500	980,900
SUPPLIES AND SERVICES	404,523	329,900	348,500	360,200
CAPITAL CHARGES	391,241	400,000	400,000	400,000
SPECIAL EXPENDITURE	931,510	1,090,000	1,145,000	1,295,000
GROSS EXPENDITURE	2,770,820	3,180,700	3,084,000	3,326,000
Operating Income	2,287,255	2,605,700	2,509,000	2,751,000
Financing and Reserve Adjustments	483,565	575,000	575,000	575,000
GROSS INCOME	2,770,820	3,180,700	3,084,000	3,326,000

10. Employee related expenditure in the current year has been increased by £5,700 to take account of the proposed pay award and associated Pension and National Insurance Costs. The increase for 2024/25 is £40,600.
11. Premises related expenditure in the current year has decreased overall by £76,000; from £1,011,500 to £935,500 and for 2024/25 has decreased overall by £30,600; to £980,900. The budgets for gas and electricity have been adjusted in line with the rates notified by our suppliers, as set out in paragraph 6. Water supply and waste charges have been reduced in line with actual meter readings provided. The budget for National Non-Domestic Rates has been increased in line with September CPI of 6.7%. The programme

of works for the budget of £100,000 set against repairs and renewals expenditure is detailed in the Capital Programme at Appendix D.

12. Supplies and services related expenditure in the current year has increased overall by £18,600 from £329,900 to £348,500 and for 2024/25 has increased overall by £30,300; to £360,200.
13. 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 2023 the opening balance of this fund was £3,207,600. In order to increase the Capital Works Fund to levels that will meet the level required for the cremator replacement and associated building works programme a budget of £500,000 is included for 2023/24 and £650,000 is included for 2024/25.
14. 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. As at 1 April 2023 the opening balance of this fund was £113,589. In order to replenish the Repairs and Renewals Fund to levels that will meet future demands of the crematorium a budget of £70,000 is included for 2023/24 and £70,000 for 2024/25.
15. Gross income in 2023/24 has decreased overall by £96,700; from £3,180,700 to £3,084,000, mainly as a result of a fall in cremation numbers over the summer months of 2023. Budgeted income in 2024/25 has increased overall to £3,326,000.

REVIEW OF FEES & CHARGES

16. The optional charges are set out in Appendix B to this report, with considered increases where appropriate from 1 April 2024. There has been a review of the new charges that were introduced a year ago and there is a reduction in the charge for an additional Garden Plan as the introductory charge level seems to have reduced uptake of these.
17. The cremation fees are set out in Appendix C to this report, with a £75 increase proposed from 1 April 2024, equating to 10%. 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 increase is kept lower than the rate of increased costs we have experienced over the last two years which are set out earlier in the report. The fee level of £825 for 2024 is still below the 2023 average cremation fee for the UK of £895, and the January 2023 average cremation fee for Hampshire of £972. The table below shows a comparison of the 2023 fees with the nearest crematoria:

Chichester	£1,070
Southampton	£990
Eastleigh	£1,075
Portchester	£750
Havant	£925

18. It is proposed to maintain for 2024/25 the current fee of £450 for Walk Through Services.
19. The schedule of charges for garden memorials was approved by the Joint Committee in September 2023 and are included for information in Appendix B.

FINANCIAL RISK ASSESSMENT

20. 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.
21. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,707 as at 1 April 2023. In accordance with the Finance Strategy for 2023/24 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 from 1 April 2024, the balance of the General Fund Revenue Reserve will not be increased.
22. The 5 year capital programme, from 2023/24 to 2027/28, 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 £3,321,200 plus annual contributions over the life of the programme totalling £2,790,000. 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. Wherever possible, steps will be taken to strengthen the Capital Works Fund balance, for example, where underspends occur in the year.

CONCLUSION

23. 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 2024 and 2025

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 2023/24 - 12 December 2022
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Annual Return For The Financial Year Ended 31 March 2023 – 26 June 2023
- (c) Report of the Manager and Registrar to the Portchester Crematorium Joint Committee 'Memorial Tree Fees and Charges' – 25 September 2023

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

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

APPENDIX A

REVENUE BUDGET FOR THE YEAR ENDING 31 MARCH 2025

	Actual £ 2022/23	Base Estimate £ 2023/24	Revised Estimate £ 2023/24	Base Estimate £ 2024/25
EMPLOYEES				
Salaries - Basic Pay	242,150.58	258,600.00	266,000.00	292,600.00
Salaries - Overtime	9,665.47	5,000.00	5,000.00	5,000.00
National Insurance	26,177.41	24,300.00	29,000.00	31,900.00
Pension Costs - Variable Eleme	48,974.11	60,200.00	54,000.00	59,400.00
First Aid Allowance	0.00	200.00	0.00	0.00
Severance Payments	9,200.00	0.00	0.00	0.00
Medical Expenses	202.50	0.00	0.00	0.00
Training Courses Employees	2,550.00	1,000.00	1,000.00	1,000.00
TOTAL EMPLOYEES	338,920.07	349,300	355,000	389,900
PREMISES				
R&M of Buildings	34,046.77	13,700.00	15,000.00	15,000.00
General Repairs	1,859.65	0.00	0.00	0.00
R&M of Fixed Plant	85,526.58	85,000.00	90,000.00	95,000.00
R&M of Grounds	76,818.99	75,000.00	82,000.00	90,000.00
R&M of Hardstanding Areas	7,165.00	0.00	0.00	0.00
R&M of Garden Imp. Scheme	6,855.96	1,500.00	1,500.00	1,500.00
R&M Footpaths	0.00	0.00	7,500.00	0.00
BM Recharge	0.00	0.00	200.00	0.00
Electricity	97,017.53	150,000.00	125,000.00	130,000.00
Gas	164,288.25	330,000.00	250,000.00	265,000.00
Rents - General Payable	13,223.28	13,500.00	13,500.00	15,000.00
National Non-Domestic Rates	188,160.00	199,000.00	212,500.00	229,500.00
Water Charges	1,243.00	5,000.00	1,000.00	1,000.00
Fire Precaution Appliances	1,280.29	700.00	700.00	700.00
Contract Cleaning - General	15,432.43	25,000.00	23,400.00	25,000.00
Cleaning Materials	444.56	1,000.00	1,000.00	1,000.00
Toilet Requisites	0.00	100.00	200.00	200.00
Refuse Collection	11,263.65	12,000.00	12,000.00	12,000.00
TOTAL PREMISES	704,625.94	911,500	835,500	880,900
SUPPLIES AND SERVICES				
Furniture & Equipment Purchases	17,760.67	5,000.00	10,000.00	5,000.00
Materials - Operational	0.00	100.00	100.00	100.00
Furniture & Equipment - Maintenance	17,012.93	10,000.00	10,000.00	10,000.00
Furniture & Equipment - Service Agreement	640.00	1,000.00	1,000.00	1,000.00
Protective Clothing & Uniforms	2,918.41	1,600.00	5,000.00	2,000.00
Laundry	0.00	100.00	0.00	0.00
Books & Publications	0.00	400.00	400.00	400.00
External Printing	2,593.40	2,000.00	2,000.00	2,000.00
Stationery	2,469.40	3,500.00	2,000.00	3,200.00
Book of Remembrance	21,210.14	20,000.00	20,000.00	22,000.00
Memorials Cards	3,482.11	5,000.00	5,000.00	5,000.00
Legal Fees	500.00	0.00	0.00	0.00
Consultants Fees	49,803.00	1,500.00	1,500.00	1,500.00
Medical Referees Fees	57,186.00	59,400.00	55,800.00	55,800.00
Admin Expenses - Fareham	17,699.10	24,000.00	24,000.00	24,000.00

Other Services - Surveys	660.00	0.00	0.00	0.00
Pest Control	1,430.67	500.00	1,500.00	1,500.00
Organists Fees	0.00	100.00	0.00	0.00
Admin Expenses - Portsmouth	14,599.26	13,000.00	16,500.00	18,000.00
Environmental License	778.00	800.00	800.00	800.00
Graphic Design Service	0.00	500.00	500.00	500.00
Other Services	223.97	500.00	500.00	500.00
Postages	1,222.90	1,200.00	1,200.00	1,200.00
Telephones	3,511.69	4,000.00	4,000.00	4,000.00
ICT Computer Software	18,659.59	12,500.00	12,500.00	12,500.00
Web Cast Services	82,412.00	85,000.00	90,000.00	100,000.00
Subsistence Exp - Employees	139.12	700.00	200.00	200.00
Grants & Subscriptions	1,983.00	1,500.00	1,500.00	1,500.00
Misc Insurances - Premium	20,891.32	23,500.00	20,000.00	25,000.00
Advertising	0.00	500.00	500.00	500.00
Non Reclaimable VAT	62,772.10	50,000.00	60,000.00	60,000.00
Bank Charges	1,965.02	2,000.00	2,000.00	2,000.00
TOTAL SUPPLIES AND SERVICES	404,523.80	329,900	348,500	360,200

CAPITAL FINANCING COSTS

Depreciation	391,241.00	400,000.00	400,000.00	400,000.00
TOTAL CAPITAL FINANCING COSTS	391,241.00	400,000	400,000	400,000

SPECIAL EXPENDITURE

Pay to Constituent Authorities	680,000.00	680,000.00	400,000.00	400,000.00
Pensions Interest Cost	76,000.00	75,000.00	75,000.00	75,000.00
Contribution to Capital Fund	159,000.00	265,000.00	500,000.00	650,000.00
Contribution to R & R Fund	0.00	70,000.00	70,000.00	70,000.00
Direct Revenue Financing	16,509.65	100,000.00	100,000.00	100,000.00
TOTAL SPECIAL EXPENDITURE	931,509.65	1,190,000	1,145,000	1,295,000

GROSS EXPENDITURE

2,770,820.46	3,180,700.00	3,084,000.00	3,326,000.00
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INCOME

Contrib from Garden Imp Fund	-3,789.67	-1,500.00	-1,500.00	-1,500.00
SMP Recovery (92%)	-720.64	0.00	0.00	0.00
Cameo TMAC Income	-8,370.23	0.00	0.00	0.00
Cremation Fees	-2,064,710.00	-2,320,500.00	-2,265,000.00	-2,491,500.00
Book of Remembrance	-55,473.31	-55,000.00	-55,000.00	-60,500.00
Organists Fees	-1,733.29	-2,000.00	-2,000.00	-2,500.00
Web Broadcasting Services	-88,687.51	-92,500.00	-98,500.00	-108,000.00
Memorial Cards	-5,314.15	-7,000.00	-7,000.00	-7,000.00
Miscellaneous Fees & Charges	-14,478.00	-27,000.00	-20,000.00	-20,000.00
Interest on Investments	-43,978.67	-100,200.00	-60,000.00	-60,000.00
Return on Pension Fund Ass	-59,000.00	-50,000.00	-50,000.00	-50,000.00
Excess of Depreciation over MRP	-391,241.00	-400,000.00	-400,000.00	-400,000.00
Movement on Pensions Reserve	-17,000.00	-25,000.00	-25,000.00	-25,000.00
Exp. Financed from Reserves	-16,509.65	-100,000.00	-100,000.00	-100,000.00

GROSS INCOME

-2,771,006.12	-3,180,700	-3,084,000	-3,326,000
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NET EXPENDITURE

-185.66	0.00	0.00	0.00
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PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

	Charges		Proposed
	<u>2023/24</u>	<u>2024/25</u>	<u>Increase</u>
	£	£	%
<u>BOOK OF REMEMBRANCE</u> (Prices include VAT)			
Single entry (2 lines)	63	66	4.8
Double entry (5 lines)	105	110	4.8
Double entry with badge or crest	160	168	5.0
Treble entry (8 lines)	145	155	6.9
Treble entry with badge or crest	200	210	5.0
<u>MEMORIAL CARDS</u> (Prices include VAT)			
Single entry (2 lines)	44	46	4.5
Double entry (5 lines)	55	58	5.5
Double entry with badge or crest	110	115	4.5
Treble entry (8 lines)	63	66	4.8
Treble entry with badge or crest	120	125	4.2
<u>USE OF ORGAN</u> (Prices include VAT)			
Use of Organ	44	46	4.5
<u>OTHER</u> (Prices are exempt from VAT)			
Scattering of ashes from other Crematoria	66	70	6.0
Temporary retention of cremated remains	17	18	5.9
<u>NEW CHARGES PROPOSED</u> (Prices include VAT)			
Administration Fee for provision of additional Cremation Certificate	15	15	NIL
Administration Fee for provision of additional Garden Plan	15	10	-33.3
Administration Fee for provision of genealogy information (price on application, minimum charge applies)	35	37	5.7
Provision of Bearer services	20	21	5.0

Product Name	Product Description	PCJC Charge
TRIBUTES		inc VAT £
Single Photo	A picture of the deceased that can be shown on your venue's screens throughout the service, or at a selected time.	Free
Basic Slideshow	Photo slideshow of up to 25 photos with simple transitions that can be set to loop. This option does not include music.	49
Music Tribute (Formerly Pro Tribute)	A beautifully crafted Tribute of up to 25 photos, timed to a chosen piece of music with fade transitions.	75
Themed Tribute	Choose from a range of curated themes and have up to 25 photos professionally edited and timed to a chosen piece of music..	95

EXTRAS		
Extra Single Photo	A surcharge for any additional holding images beyond the Single Photo.	13
Tribute Download	A downloadable version of the Music or Themed Tribute to keep forever.	11
Extra Tribute Photos	For each extra 25 photos on a visual tribute.	25
Extra Work Charge	A fee that is applied to any of the standard products for additional work outside the norm, e.g. adding a video to a Tribute.	25
Family Supplied Tribute	Family Supplied video/photo Tribute used as received with basic quality checks performed by the Obitus team.	30

STREAMING		
Live & On Demand	A professionally live streamed service so that people can still watch and pay their respects virtually. With Live & On Demand, families can share the secure link with others to watch as it's happening with the option to view online for a further 28 days. A downloadable file is also available. Live Only version available upon request for £22.	54

KEEPSAKES		
DVD or USB	A one-of-a-kind memento to keep forever. A DVD or USB Keepsake copy of the service, Tribute or both, in a personalised grey linen case.	55

EXTRAS		
Second Copies	Any additional copies of the keepsake range can be bought at a reduced price. DVD or USB	30

Services for Young People		
Live & On Demand, Single Photo and Basic Slideshow	For young people under the age of 18, we offer free Live & On Demand Streaming, a Single Photo and a Basic Slideshow of up to 25 photos. Alternatively, the value of these products can be credited against a more premium option if preferred.	Free

Product Name	Product Description	PCJC Charge inc VAT £
Memorial Tree Maple Leaf	Acrylic Maple Leaf Memorial Plaque, including 5 line inscription and 5 year Licence period	300
Licence Renewal	Renewal of Licence, after 5 years, for a further 5 year period	174
Replacement Leaf	Ordering a replacement plaque when renewing the Licence.	126

PORTCHESTER CREMATORIUM JOINT COMMITTEE
CREMATION FEES

	Number of Cremations	Existing Charge	Proposed Charge	% Increase
	2022/23	2023/24	2024/25	Increase
		£	£	
A young person whose age at the time of death did not exceed 18 years	22	No charge	No charge See Note 1	
A person whose age at the time of death exceeded 18 years	2,966	750	825	10.0
Walk through cremation	189	450	450	NIL
Cremation of clinical waste and remains received from hospitals		200	220	10.0

Notes

Note 1 – Charges for a young person under 18 years old will be free to customers at the point of need. The charges, which are the same as for other cremations, are reimbursed to Portchester Crematorium by the Children’s Funeral Fund administered by Department for Work and Pensions.

APPENDIX D

CAPITAL PROGRAMME AND FINANCING

Capital Programme	2023/24	2024/25	2025/26	2026/27	2027/28
	£'000	£'000	£'000	£'000	£'000
Staff Area improvements		10			
Waiting Room Refurbishment	62				
Signage	20				
Chapel Entrance Road resurfacing	30				
Roof Repairs / Improvements	75				
Lighting Replacement / Upgrades		75			
External Redecoration	25				
Bulk Store for Grounds Maintenance	15				
Garden Shelter Refurbishment	10				
Garden Wood Carving Installations	10				
Garden Memorial Installations	50				
Fountain Removal		75			
Cremator Replacement	150	1700	1700		
Cremator Building Work		800	200		
Site Improvements			500	500	
TOTAL CAPITAL EXPENDITURE	447	2660	2400	500	0
Funded by:					
Capital Works Fund					
Opening Balance at 1.4.2023	-3,208	-3,341	-1,416	484	484
Contribution	-500	-650	-500	-500	-500
Application	367	2,575	2,400	500	0
Balance of Fund	-3,341	-1,416	484	484	-16
Repairs and Renewals Fund					
Opening Balance at 1.4.2023	-114	-104	-89	-89	-89
Contribution	-70	-70			
Application	80	85			
Balance of Fund	-104	-89	-89	-89	-89
Total Funding	447	2,660	2,400	500	0

Agenda Item 8



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
11 December 2023**

REPORT BY: PROPERTY MANAGER, IAN COUSINS

REPLACEMENT OF CREMATORS – UPDATE REPORT

1. Purpose

1.1 To inform members on progress with the project to replace the existing cremators at Portchester Crematorium.

2. Progress

2.1 The details below cover the period September to November 2023.

2.2 We have now received a revised proposal for the supply and installation of the cremator equipment.

2.3 Development works have progressed with the building works to allow the installation of this new cremator equipment.

3. Scope of works

3.1 The technical requirement is to install four in number cremators, with new abatement equipment alongside the addition of NOx equipment.

3.2 To improve our energy efficiency we will add a hold over facility.

3.3 Public facilities will be enhanced with the addition of a viewing room.

4. Programme

4.1 The provision of detailed technical information on the cremator equipment with the provision of further survey information has allowed further development of our design.

4.2 This has identified several structural issues relating to changes to the Crematorium associated with previous upgrades.

4.3 Our technical team has worked through a number of options to deliver the agreed scope of works and to allow the Crematorium to continue to operate whilst these works are carried out.

4.4 This scheme will still require some short shutdown periods to allow the more complex sections of work to be completed.

4.5 The programme of works will now be split over two periods to allow near normal operation during the busy winter period.

4.6 A revised provisional programme of dates for the key activities is set out below.

Activities	Period
Procurement of cremators	December 2023 to January 2024
Procurement of building works	December 2023 to February 2024
Works to commence	April 2024
Target completion date – Phase 1	December 2024
Target completion date – Phase 2	October 2025

5. Financial Update

5.1 At present our only financial commitment for this project is the agreed costs for our appointed consultants CDS, including the larger professional team and the additional building surveys required to complete the design work.

5.2 We are still targeting delivery of this project within the budget of £3 - £4.5m agreed at the Joint Committee meeting on the 20th March 2023. However, alongside market conditions the additional work and complexity of the works are likely to increase the cost of the building works.

6. Conclusions

6.1 Whilst the design phase has taken longer than originally planned, we now have a design that we hope meets all our requirements and we can move forward into the procurement stage next month.

7. Recommendation – that the Joint Committee notes the progress report for the period September to November 2023.

Ian Cousins
Property Manager
November 2023

Background List of Documents –
Section 100D of the Local Government Act 1972: Nil

Agenda Item 9

REPORT TO: PORTCHESTER CREMATORIUM JOINT
COMMITTEE – 11TH DECEMBER 2023

REPORT BY: MANAGER AND REGISTRAR



STATISTICS

1. MONTHLY COMPARISON

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
SEPT	241	256	228	205
OCT	229	224	263	229
NOV	198	305	270	257

2. TOTAL CREMATATIONS

	<u>YEAR</u>	<u>TO END NOVEMBER</u>
2020	3478	3232
2021	3264	2963
2022	3118	2839
2023	-	2800

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	53	
i) Total disposals within grounds.....	180	
ii) Remains removed from crematorium.....	465	
iii) Retained.....	46	
	TOTAL	691

Scattered 28% Removed 72%

4. GAS CONSUMPTION

Total gas consumption (cu.m.)..... 50682

Total cremations.....691

Average gas consumption (cu.m.)..... 73

5. OBITUS

	<u>Webcast</u>	<u>Visual Tributes</u>
SEPT - 90% (185) used Obitus services	26% (54)	66% (135)
OCT - 96% (219) used Obitus services	29% (67)	69% (159)
NOV - (Information not available at time of report)		

MANAGER & REGISTRAR
30th November 2023

Agenda Item 10

Report to: Portchester Crematorium Joint Committee

Date: 11 December 2023

Report of: Ian Cousins, Property Manager

Subject: Repairs and Renewal Programme



Ref	Item Description	Cost £	Commentary
2106	Staff Area Improvements	10,000	Works on hold whilst Cremator Replacement scheme is developed.
2108	Signage	20,000	Development is on-going with this requirement
2113	Roof Repairs / Improvements	50,000	Revised budget approved and the works are now in progress.
2114	Chapel Entrance Resurfacing	30,000	Works carried out but have not accepted. Discussions on-going with the contractor.
2115	External Redecoration	25,000	Quotations to be obtained
2116	Lighting Upgrade	75,000	Works on hold whilst Cremator Replacement scheme is developed.
2117	Bulk Store for Grounds Maintenance	13,160	Final account now agreed. Works complete.
2118	Garden Shelter Maintenance	10,000	Now programmed for 2024.
2119	Garden Memorial Installation	15,650	Works complete and final account agreed.
2120	Fountain Removal	75,000	Development of requirement
2121	Cremator Replacement	3,000,000	See Cremator Replacement Report – for an update on progress

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 noted

Ian Cousins
Property Manager

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Agenda Item 11



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
11 December 2023**

REPORT BY: PROPERTY MANAGER, IAN COUSINS

CARBON REDUCTION - UPDATE REPORT

1. Purpose

1.1 To update members on progress to reduce our carbon footprint during 2022/2023.

1.2 Recommendation - that this report be noted.

2. Background

2.1 In September 2022 we reported details on the carbon footprint base line to allow future monitoring on our progress in reducing our carbon emissions. This was followed by a report in December 2022 when we detailed our plans to reduce emissions.

3. Summary of Results

3.1 The table below shows our result for the period April 2022 to March 2023.

Scope	Description	2020 / 2021		2021 / 2022		2022/ 2023	
		tCO ₂ e	% of Total Emissions	tCO ₂ e	% of Total Emissions	tCO ₂ e	% of Total Emissions
1	Site Gas - Cremation and heating	490.65	86%	492.27	88%	486.24	89%
2	Site Electricity - Lighting and Power	77.75	14%	67.62	12%	61.5	11%
	Total	568.4		559.89		547.74	

3.2 Whilst the figure for carbon emission associated with site gas in the year is slightly down, we have carried a greater number of cremations in the period. Overall, our gas consumption per cremation is down by nearly 5% as the result of improved management of the operation of the cremators.

3.3 The reduction in carbon for site electricity is the result of both the lower reduction factor applied and the works to replace inefficient equipment.

4. Short Term Actions

4.1 As set out in the Carbon Reduction report from December 2022 we will continue to work to deliver further reductions in carbon emissions.

4.2 We now have a design and are working towards the installation of a hold over facility during 2024.

4.3 A key part of this is the continued improvement in the operation of cremation equipment to ensure it operates at maximum efficiency.

4.4 We continue to replace old and inefficient equipment.

4.5 Provision has been made within the design of the new cremator equipment to allow for future use of the waste heat from the cremation process.

4.6 We continue to monitor the availability of Government funding schemes to aid energy efficiency of our site.

5. Conclusions

5.1 We will continue to focus on our short-term actions, start to consider the medium term actions and investigate the options for offsetting our carbon emissions in the longer term.

Ian Cousins
Property Manager
November 2023

Background List of Documents –
Section 100D of the Local Government Act 1972: Nil

Agenda Item 12



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -
Monday 11 December 2023**

CREMATORIUM GROUNDS – GENERAL UPDATE

The team from Brighstone continue to maintain the grounds to a high standard, weekly tasks are completed in a timely manner affording the staff time to plan their autumn/winter maintenance tasks around the crematorium.

There has been a considerable amount of rain over the past three months along with strong winds which has been challenging but the Team have managed this brilliantly. The Fawn Sculpture has now been erected by Chris Baines and the final part to be undertaken is the planting stage to the baby memorial bed which is on track to be completed by January.

In summary the grounds are looking good, the following tasks have been completed outside of the weekly maintenance regime since the last meeting was conducted. Removal of summer bedding, the installation of bulbs to the borders, Rose reduction along with mulching the beds and a leaf clearance. I would like to offer my thanks to the Grounds staff for their continued performance ensuring the Crematorium grounds remain to the standard it is currently.

Lisa Grinter

West & Education Manager - Portsmouth City Council

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

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