



NOTICE OF MEETING

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MONDAY, 9 DECEMBER 2024 AT 2.00 PM

**COLLINGWOOD ROOM - FAREHAM BOROUGH COUNCIL
CIVIC OFFICES**

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 (Chairman)
Councillor Tony Jessop

Fareham Borough Council
Councillor Joanne Burton
Councillor Ian Bastable

Havant Borough Council
Councillor Grainne Rason
Councillor Amy Redsull

Portsmouth City Council
Councillor Suzy Horton
Councillor Hugh Mason

AGENDA

Welcome and Introductions

1 Apologies for Absence

2 Declarations of Members' Interests

3 Minutes of the Meeting held on 23 September 2024 (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 2025/26 (Pages 9 - 14)

The current Finance Strategy was approved by Members in December 2023, 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 2025/26, attached as Appendix A to the report, be approved;**
- 2. That the Finance Strategy 2025/26 be sent to the four constituent authorities to note for their information.**

7 Revenue Budget Report - 2025/26 (Pages 15 - 26)

The purpose of the attached report from the Treasurer is to set out the revenue budget for 2024/25 and 2025/26, together with the repairs and renewals and capital fund contributions for 2024/25 and 2025/26 and a review of fees and charges from 1 April 2025. 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 2025;**

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 2024/25.

8 Building Repairs and Renewal Programme (Pages 27 - 28)

Report from the Property Manager attached.

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

9 Replacement of Cremators - Update Report (Pages 29 - 30)

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 contents of the report.

10 Risk Management (Pages 31 - 38)

The Risk Management Framework and Policy Statement for Portchester Crematorium are subject to annual review. The purpose of the attached report from the Treasurer is to set out updated documents for approval by the Joint Committee.

RECOMMENDED

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.

11 Carbon Reduction Update Report (Pages 39 - 40)

The purpose of the attached report from the Property Manager is to update members on progress made to reduce the Crematorium's carbon footprint during 2023/24.

RECOMMENDED the contents of the report be noted.

12 Manager and Registrar's Report (Pages 41 - 42)

- a) *General Statistical Reports attached for September - November 2024.*
- b) *Recycling of Metals Charitable Scheme - to consider nominations.*
- c) *Any other items of topical interest.*

13 Horticultural Consultant's Report (Pages 43 - 44)

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

RECOMMENDED that the report be received and noted.

14 Portchester Memorial Gardens (Exempt Item)

Before considering this item the Joint Committee will be asked to pass the following resolution -

RECOMMENDED that under the provisions of Section 100A of the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985, the press and public be excluded from the meeting during consideration of the Report because it contains 'exempt information' as defined in paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The purpose of the attached report by the Clerk and Treasurer to the Joint Committee is to update members on an approach received from the owners of the Portchester Memorial Gardens.

RECOMMENDED that the Joint Committee considers the report and the recommendation contained therein.

15 Date of Next Meeting - Monday 17 March 2025 at 2pm in the Civic Offices, Fareham.

Agenda Item 3

PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF A MEETING of the Joint Committee held in the Collingwood Room, Civic Offices, Fareham on Monday 23 September 2024 at 2.00 pm.

Present

Fareham Borough Council

Councillor Ian Bastable
Councillor Joanne Burton

Gosport Borough Council

Councillor June Cully (Chairman)
Councillor Tony Jessop

Havant Borough Council

Councillor Amy Restull

Portsmouth City Council

Councillor Hugh Mason

Apologies for Absence (AI 1)

Councillor Suzy Horton (Portsmouth City Council) and Councillor Grainne Rason (Havant BC)

1045 Declarations of Members' Interests (AI 2) – None

1046 Minutes of the Meeting held on 24 June 2024 (AI 3)

RESOLVED that the minutes of the meeting held on the 24 June 2024 be signed as a correct record.

1047 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 4) – None

1048 Building Repairs and Renewal Programme (AI 6)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

Arising from consideration of the report and questions, the Property Manager confirmed that the costs of the various works identified within the report were included within the 2024/25 budget. He also explained the arrangements being made for the design and approval of the signage. This would include large scale signage, garden layout plans, and take into account those with disabilities.

RESOLVED that the contents of the report be noted.

1049 Replacement of Cremators – Update Report (AI 7)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting his report the Property Manager highlighted its main points, and in response to members questions the Joint Committee was advised that –

- Holding over some cremations was now making better efficiency of the two working cremators.
- The ability to undertake bariatric cremations, for which there was an increasing demand, was built into the new cremators. The decision to purchase the four new cremators was taken in March 2023.
- Bariatric funerals now required direct level access to the catafalque and although this had not been explored when the decision on new cremators was taken it would need to feature as part of other future improvements proposed in the south chapel.

RESOLVED that the Joint Committee notes the written progress report for the period June 2024 – August 2024 and the verbal update.

1050 Manager and Registrar’s Report (AI 8) - (a) General Statistical Report for June 2024 – August 2024

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

In submitting her report the Manager mentioned that –

- The gas consumption for the period was the lowest she had known and was a positive result from the improved efficiency of operating the two existing cremators with the hold over facility. Generally the cremators were working from 8am to 5.30pm. Once operational the two new cremators would further improve efficiency by the nature of their design.
- Although on average Portchester was undertaking 10 cremations a day, it had been noted that companies providing direct cremations would have an effect on numbers. Mention was made of the facility at Andover which carried out 13,000 cremations last year, drawn from a very wide area.

NOTED

(b) Other items of topical interest – Memorials

The Manager reported that memorial leaves and plaques were now being sold and leaflets about this new service had been issued.

NOTED

1051 Crematorium Improvement Works (AI 9)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting his report the Property Manager highlighted and amplified its main points. Arising from consideration and in response to members questions the following main points arose –

- Section 7 - In respect of services and information this would include options to develop a video story for availability to families to show at subsequent memorial services. In 2023/24 there were 175 walk through funerals.
- The brochure mentioned in Section 7 being developed by the Manager and her team would bring together the full range of services offered at Portchester. The intention was for this to be available to all funeral directors to give to families so they could make an informed choice. The brochure would also be available on the Crematorium web site.
- Paragraph 4.4 - Improvements to the South Chapel would include replacing the existing curtains with curtains and an arrangement similar to that in the North Chapel, with the possibility of additional space for mourners.
- Paragraph 6.2 - The cost of removing the fountain had been less than budgeted due to the structure being less difficult to remove and a low tender figure.
- Paragraph 6.4 – The Property Manager would contact each of the 4 authorities to ascertain if any had the architectural availability before seeking an outside appointment to develop the proposals.

RESOLVED that the programme of improvement works set out in the report be approved.

1052 Crematorium Grounds – General Update (AI 10)

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

In submitting his report the Horticultural Consultant drew specific attention to the condition of the pond, the number of fish it contained, and the build up of silt, upon which advice was being sought on how to improve water quality. In respect of the small wildflower border it would be the intention for this to contain natural flowers.

The outcome of the 'In Bloom' judging was not yet known, and it was agreed the Chairman and Vice Chairman of the Joint Committee be invited to attend the Crematorium along with the Brighstone staff when any award is received.

RESOLVED that the report be received and noted.

1053 Clerk's Items (AI 5)

The Clerk reported on an approach that had been received from the Portchester Memorial Gardens. Members were updated on the action officers had taken.

NOTED

1054 Date of Next Meeting – 2pm on Monday 9 December at the Civic Offices, Fareham

The Meeting concluded at 3.30pm

Chairman

JH/me
24 September 2024
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Agenda Item 6



Report to Portchester Crematorium Joint Committee

Date: **9 December 2024**

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

Subject: **FINANCE STRATEGY AND BUDGET FOR 2025/26**

SUMMARY

At its meeting on 11 December 2023, the Joint Committee approved the Finance Strategy and the revenue budget for 2024/25.

The Finance Strategy for 2025/26 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 2025/26, attached as Appendix A to this report, be approved;
- (b) That the Finance Strategy 2025/26 be sent to the constituent authorities to note.

PORTCHESTER CREMATORIUM JOINT COMMITTEE

FINANCE STRATEGY AND BUDGET FOR 2025/26

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 been volatile in recent years, impacting on direct costs of service delivery and capital improvements, although current increases have fallen back and CPI was at 1.7% in September 2024.
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.

TREASURY MANAGEMENT

9. 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

10. 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.
11. 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

12. 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.
13. 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.
14. 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

15. 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

16. 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

17. 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.
18. 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.
19. Any decision to reallocate revenue or capital budgets from one service to another should not exceed the virement rules.

THE OVERALL FINANCIAL POSITION

20. 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.
21. The main budget issue remains fluctuations in cremation numbers which have fallen over the past year as death numbers have fallen and the likely entry of more local competition in the forthcoming financial year. There is also a need to increase our Capital Works Fund balance to provide the resilience set out above.
22. 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 year. 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	2019/20	2020/21	2021/22	2022/23	2023/24
Cremations at nil charge (under 16)	28	25	20	22	16
Walk through cremations	195	374	253	189	175
	3,076	3,209	2,760	2,966	2,690
Total cremations	3,299	3,608	3,033	3,177	2,881

23. The table below shows a comparison of the 2022 and 2023 calendar years cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2022	1 Jan – 31 Dec 2023
Chichester	2,191	1,996
Southampton	1,403	1,226
Eastleigh	2,229	2,244
Romsey	1,794	1,977
Portchester	3,118	3,024
Havant	2,253	2,402

24. The budget setting report for 2025/26 will take account of cremation numbers being experienced and the resources required to deliver the capital programme.
25. Since 1999-2000 the Joint Committee had 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 and site improvements the Capital Works Fund must be replenished to meet the fundamental financial policies set out in paragraph 8. As reported to the Joint Committee at the meeting on 11 December 2023, and communicated to the Section 151 Officers of the four constituent authorities, no amount will be available to be distributed to the local authorities beyond 2024/25.

THE CAPITAL POSITION

26. 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.
27. The Capital Works Fund as at 1 April 2024 was £3,242,452. In order to increase the Capital Works Fund to levels that will meet the current cremator replacement and associated building works, site improvements and future capital replacement programmes a revised budget of £525,000 is included for 2024/25 and £1,010,100 is included for 2025/26.
28. 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 2025/26.

THE REVENUE POSITION

29. 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.
30. The principal fluctuations are variations in the number of cremations and increased external competition.
31. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,893 as at 1 April 2024. It is prudent to maintain the level of this reserve at over £100,000.

FINANCIAL RISK ASSESSMENT

32. 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.

33. 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

34. 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.
35. 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.
36. The principles of financial management set out in the Finance Strategy continue to support the achievement of these aims and objectives by building resilience, 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: **9 December 2024**

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

Subject: **REVENUE BUDGET 2025/26**

SUMMARY

This report sets out the revenue budget 2024/25 and 2025/26, together with the repairs and renewals and capital fund contributions for 2024/25 and 2025/26 and a review of fees and charges from 1 April 2025. 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 2025;
- (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 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
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 2025/26.
3. Detailed information is set out in the various appendices to this report which cover the following:
 - Appendix A - Revised revenue budget for 2024/25 and the revenue budget for 2025/26
 - Appendix B - Optional charges from 1 April 2025
 - Appendix C - Cremation fees from 1 April 2025
 - Appendix D - Capital works programme and funding

BASE REVENUE BUDGET 2024/25

4. The original revenue budget for 2024/25 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 which have fallen over the past year as death numbers have fallen and the likely entry of more local competition in the forthcoming financial year. There is also a need to increase our Capital Works Fund balance to provide the resilience set out above.
6. The budget will be based on cremation numbers of 2,560 for the financial year 2024/25 and 2025/26.

	Cremations				
	2019/20	2020/21	2021/22	2022/23	2023/24
Cremations at nil charge	28	25	20	22	16
Walk through cremations	195	374	253	189	175
	3,076	3,209	2,760	2,966	2,690
Total cremations	3,299	3,608	3,033	3,177	2,881

7. The table below shows a comparison of the 2022 and 2023 calendar year cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2022	1 Jan – 31 Dec 2023
Chichester	2,191	1,996
Southampton	1,403	1,226
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Romsey	1,794	1,977
Portchester	3,118	3,024
Havant	2,253	2,402

REVISED BUDGET 2024/25 and BASE BUDGET 2025/26

8. 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 2023/24	Base Estimate 2024/25	Revised Estimate 2024/25	Base Estimate 2025/26
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	342,872	389,900	370,300	417,000
PREMISES RELATED EXPENDITURE	770,764	880,900	732,600	770,400
SUPPLIES AND SERVICES	363,200	360,200	383,400	390,800
CAPITAL CHARGES	481,769	400,000	480,000	480,000
SPECIAL EXPENDITURE	1,015,449	1,295,000	1,150,000	1,230,100
GROSS EXPENDITURE	2,974,054	3,326,000	3,116,300	3,288,300
Operating Income	2,320,026	2,751,000	2,431,300	2,633,300
Financing and Reserve Adjustments	654,028	575,000	655,000	655,000
GROSS INCOME	2,974,054	3,326,000	3,116,300	3,288,300

9. The budget for employee related expenditure in the current year has been adjusted in line with final pay awards and employer contributions. The increase of £27,100 for 2025/26 takes account of increased contributions that will become payable.
10. Premises related expenditure in the current year has decreased overall by £148,300; from £880,900 to £732,600 and for 2025/26 has decreased overall by £110,500; to £770,400. The budgets for gas and electricity have been adjusted in line with the rates notified by our suppliers, and we have received a payment correction in 2024/25 for a previous charging error in the rate being applied. The programme of works set against repairs and renewals expenditure is detailed in the Capital Programme at Appendix D.
11. Supplies and services related expenditure in the current year has increased overall by £23,200 from £360,200 to £383,400 and for 2025/26 has increased overall by £30,600; to £390,800. The recharge from Fareham Borough Council has increased for both years to correctly reflect the resource being allocated within the Property Team for the cremator replacement project.
12. 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 2024 the opening balance of this fund was £3,242,452. In order to increase the Capital Works Fund to levels that will meet the current cremator replacement

and associated building works, site improvements and future capital replacement programmes a budget of £525,000 is included for 2024/25 and £1,010,100 is included for 2025/26.

13. 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 2024 the opening balance of this fund was £50,000. 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 2024/25 and £70,000 for 2025/26.
14. Gross income in 2024/25 has decreased overall by £209,700; from £3,326,000 to £3,116,300, mainly as a result of a fall in cremation numbers during 2024. Budgeted income in 2025/26 has increased overall to £3,388,300.

REVIEW OF FEES & CHARGES

15. The optional charges are set out in Appendix B to this report, with considered increases where appropriate from 1 April 2025.
16. The cremation fees are set out in Appendix C to this report, with a £75 increase proposed from 1 April 2025, equating to 9.1%. 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 £900 for 2025/26 is still below the 2024 average cremation fee for the UK of £959.14, and the January 2024 average cremation fee for Hampshire of £1,034. The table below shows a comparison of the 2024 fees with the nearest crematoria:

Chichester	£1,195
Southampton	£987
Eastleigh	£1,125
Portchester	£825
Havant	£995

17. It is proposed to maintain for 2025/26 the current fee of £450 for Walk Through Services.
18. 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

19. 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.
20. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,893 as at 1 April 2024. In accordance with the Finance Strategy for 2025/26 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 2025, the balance of the General Fund Revenue Reserve will not be increased.

21. The 5 year capital programme, from 2024/25 to 2028/29, 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 £3,292,452 plus annual contributions over the life of the programme totalling £2,875,000. 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

22. This report includes various amendments to the budgets which, together with the proposed increase in fees and charges, should mean that the Crematorium facilities will continue to be operated, maintained and improved on a self-sustaining basis and without a requirement for any financial contributions from the constituent authorities in the foreseeable future.

APPENDICES

APPENDIX A – Revenue account for the year ended 31 March 2025 and 2026

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 2024/25 - 11 December 2023
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Annual Return For The Financial Year Ended 31 March 2024 – 24 June 2024
- (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

REVENUE BUDGET FOR THE YEAR ENDING 31 MARCH 2026

	Actual 2023/24 £	Base Estimate 2024/25 £	Revised Estimate 2024/25 £	Base Estimate 2025/26 £
EMPLOYEES				
Salaries - Basic Pay	264,618.79	292,600	285,000	307,000
Salaries - Overtime	10,255.09	5,000	10,000	10,000
National Insurance	25,896.50	31,900	28,900	39,600
Pension Costs	42,101.96	59,400	45,400	59,400
Training Courses	0.00	1,000	1,000	1,000
TOTAL EMPLOYEES	342,872.34	389,900	370,300	417,000
PREMISES				
R&M of Buildings	12,280.09	15,000	34,000	23,000
R&M of Fixed Plant	61,552.83	95,000	83,000	83,000
R&M of Grounds	87,789.53	90,000	95,000	100,000
R&M of Garden Imp. Scheme	7,175.00	1,500	1,500	1,500
R&M Footpaths	14,012.00	0.00	10,000	10,000
Building Maintenance Recharge	1,887.52	0.00	2,000	2,000
Electricity	123,327.66	130,000	90,000	110,000
Gas	199,269.36	265,000	131,700	150,000
Rents - General Payable	13,223.28	15,000	15,000	15,000
National Non-Domestic Rates	212,480.00	229,500	229,500	235,000
Water Charges	1,356.00	1,000	1,500	1,500
Fire Precaution Appliances	2,230.86	700	1,200	1,200
Contract Cleaning - General	16,551.77	25,000	20,000	20,000
Cleaning Materials	1,330.89	1,000	1,000	1,000
Toilet Requisites	5,288.08	200	5,200	5,200
Refuse Collection	11,009.30	12,000	12,000	12,000
TOTAL PREMISES	770,764.17	880,900	732,600	770,400
SUPPLIES AND SERVICES				
Furniture & Equipment Purchases	11,764.56	5,000	5,000	5,000
Materials - Operational	16.99	100	100	100
Furniture & Equipment - Maintenance	9,887.38	10,000	10,000	10,000
Furniture & Equipment - Service Agreement	1,060.00	1,000	1,000	1,000
Protective Clothing & Uniforms	4,327.75	2,000	3,000	3,000
Books & Publications	0.00	400	0	0
External Printing	2,082.00	2,000	2,000	2,000
Stationery	2,062.31	3,200	3,200	3,200
General Office Expenses	33.31	0	0	0
Book of Remembrance	21,533.91	22,000	24,000	25,000
Memorials Cards	4,906.82	5,000	6,000	6,000
Consultants Fees	12,930.00	1,500	1,500	1,500
Medical Referees Fees	51,858.00	55,800	50,800	50,800
Admin Expenses - Fareham	21,064.83	24,000	38,600	40,000
Pest Control	683.20	1,500	1,500	1,500
Admin Expenses - Portsmouth	15,173.01	18,000	18,000	18,000
Environmental License	772.00	800	800	800
Graphic Design Service	775.00	500	500	500
Other Services	685.00	500	500	500

	-			
Postages	1,358.77	1,200	1,200	1,200
Telephones	2,091.20	4,000	4,000	4,000
ICT Computer Software	11,288.50	12,500	12,500	12,500
Web Cast Services	98,922.43	100,000	110,000	110,000
Subsistence Exp - Employees	174.49	200	200	200
Grants & Subscriptions	2,150.00	1,500	1,500	1,500
Insurance	19,933.75	25,000	20,000	20,000
Advertising	0.00	500	500	500
Non Reclaimable VAT	63,569.10	60,000	65,000	70,000
Bank Charges	2,085.85	2,000	2,000	2,000
TOTAL SUPPLIES AND SERVICES	363,200.16	360,200	383,400	390,800
CAPITAL FINANCING COSTS				
Depreciation	481,769.00	400,000	480,000	480,000
TOTAL CAPITAL FINANCING COSTS	481,769.00	400,000	480,000	480,000
SPECIAL EXPENDITURE				
Pay to Constituent Authorities	400,000.00	400,000	400,000	0
Pensions Interest Cost	100,000.00	75,000	75,000	75,000
Contribution to Capital Fund	434,518.72	650,000	525,000	1,010,100
Contribution to R & R Fund	8,670.35	70,000	70,000	70,000
Direct Revenue Financing	72,259.60	100,000	80,000	75,000
TOTAL SPECIAL EXPENDITURE	1,015,448.67	1,295,000	1,150,000	1,230,100
GROSS EXPENDITURE				
	2,974,054.34	3,326,000.00	3,116,300.00	3,288,300.00
INCOME				
Contrib from Garden Imp Fund	-1,266.00	-1,500	-1,500	-1,500
Cameo TMAC Income	-6,370.50	0	0	0
Cremation Fees	-2,096,450.00	-2,491,500	-2,112,000	-2,304,000
Book of Remembrance	-54,108.37	-60,500	-60,500	-60,500
Organists Fees	-2,632.57	-2,500	-2,500	-2,500
Web Broadcasting Services	-33,880.00	-108,000	-38,000	-38,000
Visual Tribute Services	-66,769.99	0	-70,000	-70,000
Memorial Cards	-6,699.20	-7,000	-7,000	-7,000
Ashes	-15,393.00	0	-18,000	-18,000
Cremation Fees - Walk through	0.00	0	-90,000	-90,000
Leased Memorial	0.00	0	-30,000	-30,000
Administration Fee	0.00	0	-1,400	-1,400
Cremation Fees - QA	0.00	0	-400	-400
Costs recovered	-1,972.27	0	0	0
Miscellaneous Fees & Charges	0.00	-20,000	0	0
Interest on Investments	-34,483.84	-60,000	-30,000	-10,000
Return on Pension Fund Ass	-93,000.00	-50,000	-50,000	-50,000
Excess of Depreciation over MRP	-481,769.00	-400,000	-480,000	-480,000
Movement on Pensions Reserve	-7,000.00	-25,000	-25,000	-25,000
Exp. Financed from Reserves	-72,259.60	-100,000	-100,000	-100,000
GROSS INCOME	-2,974,054.34	-3,326,000	-3,116,300	-3,288,300
NET EXPENDITURE	0	0	0	0

PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

	Charges		Proposed Charges	Increase
	<u>2024/25</u>	<u>2025/26</u>		
	£	£		%
<u>BOOK OF REMEMBRANCE</u> (Prices include VAT)				
Single entry (2 lines)	66	68		3.0
Double entry (5 lines)	110	113		2.7
Double entry with badge or crest	168	173		3.0
Treble entry (8 lines)	155	160		3.2
Treble entry with badge or crest	210	215		2.4
<u>MEMORIAL CARDS</u> (Prices include VAT)				
Single entry (2 lines)	46	47		4.3
Double entry (5 lines)	58	60		3.4
Double entry with badge or crest	115	118		2.6
Treble entry (8 lines)	66	68		3.0
Treble entry with badge or crest	125	128		2.3
<u>USE OF ORGAN</u> (Prices include VAT)				
Use of Organ	46	47		4.3
<u>OTHER</u> (Prices are exempt from VAT)				
Scattering of ashes from other Crematoria	70	72		2.8
Temporary retention of cremated remains	18	19		5.5
Administration Fee for provision of additional Cremation Certificate	15	15		NIL
Administration Fee for provision of additional Garden Plan	10	10		NIL
Administration Fee for provision of genealogy information (price on application, minimum charge applies)	37	37		NIL
Provision of Bearer services	21	21		NIL

Product Name	Product Description	PCJC Charge	Proposed Charges	Increase
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	Free	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	50	2%
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	75	NIL
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	95	NIL

EXTRAS				
Extra Single Photo	A surcharge for any additional holding images beyond the Single Photo.	13	13	NIL
Tribute Download	A downloadable version of the Music or Themed Tribute to keep forever.	11	11	NIL
Extra Tribute Photos	For each extra 25 photos on a visual tribute.	25	25	NIL
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	25	NIL
Late Fee	A late fee may be applied where amendments are requested after the content submission deadlines.		25	NEW
Family Supplied Tribute	Family Supplied video/photo Tribute used as received with basic quality checks performed by the Obitus team.	30	32	6.7

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	55	1.9

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	55	NIL

EXTRAS				
Second Copies	Any additional copies of the keepsake range can be bought at a reduced price. DVD or USB Video Books Memory Box	30 New New	32 75 100	6.7 New New

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 or music tribute of up to 25 photos. Alternatively, the value of these products can be credited against a more premium option if preferred.	Free	Free	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	300.00
Memorial Tree Licence Renewal	Renewal of Licence, after 5 years, for a further 5 year period	174.00
Replacement Leaf	Ordering a replacement leaf when renewing the Licence.	126.00
Landmarks Frieze	Daffodil or Hampshire Rose plaque – 5 year Licence	360.00
Landmarks Frieze Licence Renewal	Renewal of Licence, after 5 years, for a further 5 year period.	174.00
Landmarks Frieze – Replacement Plaque	Ordering a replacement plaque when renewing the Licence.	186.00
Naval Frieze	Poppy plaque – 5 year Licence	360.00
Naval Frieze Licence Renewal	Renewal of Licence, after 5 years, for a further 5 year period.	174.00
Naval Frieze - Replacement Plaque	Ordering a replacement plaque when renewing the Licence.	186.00

PORTCHESTER CREMATORIUM JOINT COMMITTEE

CREMATION FEES

	Number of Cremations	Existing Charge	Proposed Charge	%
	2023/24	2024/25	2025/26	Increase
		£	£	
A young person whose age at the time of death did not exceed 18 years	16	No Charge	No Charge See Note 1	
A person whose age at the time of death exceeded 18 years	2,690	825	900	9.1
Walk through cremation with virtual memorial service			550	NEW
Walk through cremation	175	450	450	NIL
Cremation of clinical waste and remains received from hospitals		220	240	9.1

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.

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	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/9 £'000
Staff Area improvements	5	5			
Waiting Room Refurbishment					
Signage	20				
Chapel Entrance Road resurfacing	15				
Roof Repairs / Improvements					
Lighting Replacement / Upgrades		75			
External Redecoration		25			
Bulk Store for Grounds Maintenance					
Garden Shelter Refurbishment	18				
Garden Wood Carving Installations					
Garden Memorial Installations					
South Chapel Lobby	7				
Fountain Removal	15				
North Chapel Catafalque	20				
Cremator Replacement	1733	1417			
Cremator Consultancy	75				
Hold Over Equipment	50	30			
Cremator Building Work	257	240	17		
Site Improvements	20	250	300	250	250
TOTAL CAPITAL EXPENDITURE	2,235	2,042	317	250	250
Funded by:					
Capital Works Fund					
Opening Balance at 1.4.2024	-3,242	-1,612	-685	-768	-918
Contribution	-525	-1,010	-400	-400	-400
Application	2,155	1,937	317	250	250
Balance of Fund	-1,612	-685	-768	-918	-1,068
Repairs and Renewals Fund					
Opening Balance at 1.4.2024	-50	-40			
Contribution	-70	-70			
Application	80	105			
Balance of Fund	-40	-5			
Total Funding	2,235	2,042	317	250	250

Agenda Item 8

Report to: Portchester Crematorium Joint Committee

Date: 9 December 2024

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 in progress.
2108	Signage	20,000	Outcome of planning application for new signs is awaited.
2115	External Redecoration	25,000	Works on hold whilst Cremator Replacement scheme is in progress.
2116	Lighting Upgrade	75,000	Quotations requested from contractors.
2118	Garden Shelter Maintenance	18,000	Revised cost with two shelters to receive new roofs.
2120	Fountain Removal	13,750	Item complete.
2121	Cremator Replacement	4,500,000	See Cremator Replacement Report for further information
2122	Crematorium Refurbishment Programme 2025 to 2027	362,000	Works ordered for new catafalque for the North Chapel for installation in early 2025.

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 9



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
9 December 2024**

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 15th November 2024.

2.2 The installation of the two new cremators has been completed.

2.3 Testing and commissioning of the new equipment is in progress.

3. Supply and Installation of new gas cremators

3.1 During the period the two new cremators have been constructed and all services connected.

3.2 Testing and commissioning work is now in progress to set up the cremators ready for use.

3.3 The testing and commissioning process will continue during November. Staff will be trained in the operation of the new equipment and the new cremators will carry out their first cremation.

4. Building Contract for works associated with the installation of new gas cremators

4.1 No works of significance have taken place in this period.

5. Programme

5.1 The current overview programme as set out below remains unchanged except for the addition of the replacement flue liners to the Phase 2, 2025 Cremator works.

Phase One - 2024		
Building Works	New plant room access, hold over facility and viewing room. Structural works to allow installation of two new cremators.	April to August
Cremator Works	Removal of four existing cremators. Installation of new abatement and two new cremators.	May to December
Phase Two - 2025		
Building Works	Structural works to allow installation of two new cremators.	April to October
Cremator Works	Removal of remaining two old cremators. Replacement of existing flue liners. Installation of new abatement and two new cremators.	April to October

5.3 Works have continued to be in accordance with programme.

6. Financial Update

6.1 Currently projected costs remain within the allocated budget of £4.5m agreed at the Joint Committee meeting on the 20th March 2023.

7. Conclusions

7.1 All contractors involved in this project have continued to collaborate well with the on-site team and the wider professional team to minimise disruption to the daily operation of the crematorium.

7.2 Regular meetings are held with the contractors and consultants to ensure any issues are discussed and resolved.

Ian Cousins
Property Manager
December 2024

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

Agenda Item 10



Report to Portchester Crematorium Joint Committee

Date: **9 December 2024**

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

Subject: **RISK MANAGEMENT**

SUMMARY

The Risk Management Framework and Policy Statement for Portchester Crematorium are subject to annual review. This report sets out the updated documents, which provide evidence that the Risk Management Policy is operating in practice, for approval by the Joint Committee.

RECOMMENDATIONS

- a. That the Risk Management Strategic Framework and Policy as set out in Appendix A and B of this report be approved.
- b. 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.

RISK MANAGEMENT

1. Risk Management is an area that is subject to internal audit as part of the Joint Committee's Corporate Governance arrangements. It also forms a key component of the self-assessment process leading to the Annual Governance Statement approved by the Joint Committee.
2. Risk is the threat that an event or action will adversely affect an organisations ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework for corporate governance.
3. The responsibilities in relation to Risk Management for the Joint Committee are set out below :

A shared awareness and understanding within the Joint Committee of :

- Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making
- Implementing robust and integrated risk management arrangements and ensuring that they are working effectively
- Ensuring that responsibilities for managing individual risks are clearly allocated

RISK MANAGEMENT FRAMEWORK AND RISK POLICY STATEMENT

4. The Joint Committee has adopted a Risk Management Framework and Risk Management Policy Statement. These two documents are subject to annual review and subject to some minor textual amendments remain up to date, relevant and robust. They define the processes and responsibilities for managing risks across the whole spectrum, and are set out at Appendices A and B respectively. The Joint Committee is asked to approve these documents for their continued application to the system of risk management in place.

RISK MANAGEMENT PROGRESS REPORTS

5. Discussions have been held between the Manager and Registrar and the Officers to the Joint Committee to gather and report evidence that the Risk Management Policy continues to be implemented, detailed at Appendix C. In particular the policy is considered to be effective if they include:
 - What the top risks are and any new or changes in risks and opportunities that have occurred in the year
 - Actions that have been taken in the year to mitigate risks
 - Incidents that have occurred and actions taken to manage the incident and prevent a repeat
 - Risks and solutions shared with other experts in that subject, including Officers of the four constituent Council authorities

Andy Wannell CPFA
Treasurer to the Joint Committee
Civic Offices
Fareham

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

**PORTCHESTER CREMATORIUM JOINT COMMITTEE
SUMMARY OF RISK MANAGEMENT FRAMEWORK**

Framework Element	Process agreed
Risk Management	
Risk Management Policy	<p>Lead Officer – Clerk to the Joint Committee and Treasurer to the Joint Committee</p> <p>Approved, and reviewed as appropriate by the Joint Committee</p> <p>Annual assessment of adequacy of risk management arrangements</p>
Monitoring and Reporting to the Joint Committee	<p>Lead Officer – Clerk to the Joint Committee and Treasurer to the Joint Committee</p> <p>Discussions are held on an annual basis with Officers to the Joint Committee and the Manager and Registrar to gain assurance that the Risk Management principles are working at the crematorium. The discussion includes:-</p> <ol style="list-style-type: none"> 1. Perceptions of the current top risks 2. Any new or changes in risks / opportunities that have been identified 3. Any mitigating actions they have taken recently to strengthen risk management arrangements 4. Any incidents that have occurred and lessons learnt / actions taken as a consequence <p>Health and Safety Policy approved December 2023, and reviewed November 2024 for subsequent approval.</p> <p>Decision making reports to the Joint Committee include risk information to support recommendations</p>
Maintaining Risk information and assessments	<p>Desktop review of underlying risk registers of risks to the crematorium</p> <p>Risk assessments support any projects implemented at the Crematorium</p>

RISK MANAGEMENT POLICY STATEMENT

The Portchester Crematorium Joint Committee recognises that Risk Management is an intrinsic part of Corporate Governance, whilst not being a separate corporate process. Risk Management is an integral part of basic everyday management and decision making, involving foreseeing and averting problems and maximising opportunities. The Joint Committee accepts that some risks will always exist and will never be eliminated.

The Joint Committee recognises that it has a responsibility to manage risks and supports a structured and focused approach to managing them by implementing robust and integrated risk management, adopting and adhering to a number of key principles.

In this way the Joint Committee will better achieve its corporate objectives and enhance the value of services it provides to the community.

The Joint Committee's risk management strategic objectives are to:

- ♦ Integrate risk management into the culture of the Joint Committee
- ♦ Manage risk in accordance with best practice
- ♦ Anticipate and respond to changing public health, social, environmental, legislative, political, economic, technological, competitive and citizen requirements
- ♦ Prevent injury, damage and losses and reduce the cost of risk
- ♦ Raise awareness of the need for risk management by all those connected with the Committee's delivery of services we provide.

These objectives will be achieved by adopting and adhering to the following key principles:

- ♦ Establishing clear roles, responsibilities and reporting lines within the Joint Committee for risk management
- ♦ Employ competent and responsible managers and employees
- ♦ Offering a framework for identifying and prioritising risk areas
- ♦ Reinforcing the importance of effective risk management as part of the everyday work of employees by having conversations and pulling in experts when required
- ♦ Incorporating risk management considerations into all aspects of the Joint Committee's work.
- ♦ Monitoring arrangements on an on-going basis.

The key components of the Risk Management Framework are:

- **Monitoring and Reporting to provide assurance to the Joint Committee that the principles are working in the management of the crematorium**
- **Underlying risk registers of risks to the crematorium reviewed**
- **A set of Health and Safety hazard assessments**
- **Inclusion of risk information in decision making reports to the Joint Committee**
- **Risk assessments supporting any projects implemented at the Crematorium**

**Governance Assurance Group
Annual Risk Management Update 2024/25**

A discussion was held with the Manager and Registrar, Property Services Manager, Treasurer and Deputy Treasurer along with input from the Clerk and Deputy Clerk to the Joint Committee during November 2024. A summary of the evidence gathered from the discussions is set out below.

Risk or Opportunity	Actions being taken
<p>New crematorium opens reducing our market share</p>	<p>Treasurer to the Joint Committee</p> <p>Where possible information is gathered and the potential impact on our ongoing operation and revenue streams are considered.</p> <p>Monitor the situation and continue to report to the Joint Committee.</p>
<p>Cremation Plant</p> <p>The crematorium site is of regional importance providing cremation services for a large geographical area.</p> <p>The existing cremators are currently being replaced over a two year period by four new gas cremators and associated equipment to ensure their continued reliable performance.</p>	<p>Manager and Registrar and Property Manager</p> <p>Maintenance contract in place with cremator manufacturers for cremators and associated equipment to ensure they are maintained in good order.</p> <p>Continuity of operations has been strengthened by the reline (in 2023) of two of the existing cremators, improving resilience especially through the winter period and during the replacement programme.</p> <p>The replacement cremator work is taking place in two phases. Phase 1 has been between April and December 2024, and has included new plant room access, hold over facility and viewing room, structural works to allow installation of 2 new cremators & abatement equipment following removal of 4 existing cremators.</p> <p>Phase 2 will take place between April and October 2025 involving removal of the two remaining old cremators, installation of 2 new cremators and abatement equipment, and replacement of the chimney stack liners.</p> <p>Monthly officer meetings review progress on meeting our requirements and timescales. Update reports are presented to each Joint Committee.</p> <p>Legislative change in terms of emissions will be taken into account as part of the replacement.</p> <p>Comprehensive Risk Register prepared and updated when required. Monitored as part of the regular monthly meetings and will feed into the updated Business Continuity Plan.</p>

<p style="text-align: center;">Business Continuity – Operational and Staffing</p> <p>The way in which cremation services are conducted; staffing and office resources deployed; and the use of IT and related equipment are kept under review.</p>	<p>Manager and Registrar and Clerk to the Joint Committee</p> <p>The aim of the long standing operational Business Continuity Plan, which is reviewed periodically, is to prepare an effective and timely restoration after a disruption or interruption in service, and identify actions required to continue cremations at Portchester.</p> <p>Clerk and Treasurer to the Joint Committee Manager and Registrar</p> <p>Review Portchester Crematorium structure and whether the current employment model remains relevant and most appropriate for the staff employed there.</p> <p>The administration team has been expanded to improve cover and resilience and to facilitate provision of new services.</p> <p>ICT upgrade to the cloud completed and introduction of a new telephone system. The Epilogue upgrade has facilitated improved invoicing arrangements for memorial sales and debtor management requirements.</p>
<p style="text-align: center;">Facilities and Arrangements</p> <p>The chapels and associated facilities have progressively been updated over the last few years. With the needs and expectations of our customers continuing to change we need to keep reviewing and improving our facilities.</p>	<p>Manager and Registrar and Property Manager</p> <p>Using customers feedback we will bring forward programmes of work to ensure we remain the Crematorium of choice within our area on a par or above our competitors with the facilities we provide.</p> <p>A programme of improvements to the facilities and services offered were considered and approved by the Joint Committee in the September 2024 meeting. Working around the delivery of phase 2 of the cremator replacement programme these works will be programmed over the next two years.</p>

<p>Climate Change Action Plan</p> <p>Develop an action plan to mitigate and adapt to impacts of climate change and reduce our carbon footprint</p>	<p>Manager and Registrar and Property Manager</p> <p>The Portchester Crematorium Carbon Reduction Plan 2022 was approved at the December 2022 meeting of the Joint Committee. This is monitored and actions that have been taken will be reported on a regular basis.</p> <p>Review of operations and mitigations will be ongoing, and we will continue to look for opportunities to help us achieve the objectives within the Plan.</p>
<p>Opportunities to Complement and Enhance the Crematorium's Core Activities</p> <p>Changing attitudes in society and the needs of the bereaved can lead to new initiatives and services</p>	<p>Manager and Registrar</p> <p>Recent examples include the provision of a baby memorial plot; new memorials of a Maple Leaf Tree, Landmark and Naval Frieze; and the provision of a family viewing room.</p> <p>Opportunities will continue to be explored to ensure that Portchester remains the crematorium of choice, meeting the needs of local residents.</p>

Agenda Item 11



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE –
9 December 2024**

REPORT BY: PROPERTY MANAGER, IAN COUSINS

CARBON REDUCTION - UPDATE REPORT

1. Purpose

1.1 To update members on progress to reduce the Crematorium's carbon footprint during 2023/24.

1.2 The recommendation is that this report is 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 which set out detailed plans to reduce emissions.

3. Summary of Results

3.1 The table below shows the result for the period April 2023 to March 2024.

Type	Item	2020 / 2021		2021 / 2022		2022/ 2023		2023/ 2024	
		tCO2e	% of Total Emissions	tCO2e	% of Total Emissions	tCO2e	% of Total Emissions	tCO2e	% of Total Emissions
Scope 1	Site Gas - Cremation and heating	490.65	86%	492.27	88%	486.24	89%	429.15	87%
Scope 2	Site Electricity - Lighting and Power	77.75	14%	67.62	12%	61.5	11%	63.04	13%
	Total	568.4		559.89		547.74		492.19	

3.2 Scope 1 emissions from the use of gas primarily for the cremation process have shown a further reduction in the year. Whilst a reduced number of cremations were carried out in the period our emissions per cremation continue to fall. This is due to work by our team to complete the cremation process as efficiently as possible.

3.3 The carbon attributed to site electricity has shown a small increase due to an increase in the Greenhouse Gas Reporting conversion factor used to calculate the tCO₂e amount. During the year more of the UK electricity was generated using gas and coal due to unavailability of electricity from other sources.

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 During this year (2024 / 2025) we will monitor the impact of our investment in new cremation equipment and the provision of hold over facilities.

4.3 We will continue to look to make small improvements in our operations to ensure the cremation process is carried out efficiently as possible.

4.4 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 during the year ahead.

5.2 During 2025/26 we will provide a further update on our progress and provide details of a review of our Carbon Reduction Plan. This will include details of our progress to date, look at the measures previously identified, and any changes required to the original plan.

Ian Cousins
Property Manager
November 2024

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

Agenda Item 12

REPORT TO: PORTCHESTER CREMATORIUM JOINT
COMMITTEE – 9TH DECEMBER 2024



REPORT BY: MANAGER AND REGISTRAR

STATISTICS

1. MONTHLY COMPARISON

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
SEPT	256	228	205	189
OCT	224	263	229	188
NOV	305	270	257	147

2. TOTAL CREMATATIONS

	<u>YEAR</u>	<u>TO END NOVEMBER</u>
2021	3264	2963
2022	3118	2839
2023	3024	2800
2024	-	2323

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	53	
i) Total disposals within grounds.....	126	
ii) Remains removed from crematorium.....	365	
iii) Retained.....	33	
	TOTAL	524

Scattered 26% Removed 74%

4. GAS CONSUMPTION

Total gas consumption (cu.m.).....	25010
Total cremations.....	524
Average gas consumption (cu.m.).....	48

5. OBITUS

	<u>Webcast</u>	<u>Visual Tributes</u>
SEPT - 93% (177) used Obitus services	30% (57)	74% (139)
OCT - 94% (177) used Obitus services	25% (47)	
OCT (Visual Tributes) & NOV (Information not available at time of report)		

(Figures for November are up to 22nd, when report was due, so are not a full month)

MANAGER & REGISTRAR
25th November 2024

Agenda Item 13



**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -
Monday 9 December 2024**

REPORT BY: THE HORTICULTURAL CONSULTANT

CREMATORIUM GROUNDS – GENERAL UPDATE

The Grounds Team has been working hard to keep the grounds tidy, preparing beds, planting new displays and preparing the grounds so they flourish in the coming year.

Autumn has provided a magnificent display of colour as the leaves turn but as they fall are giving the grounds team a constant challenge to clear the leaves from both paths and lawn areas.

The summer beds were emptied, and the winter/spring plants were planted in the middle of October. They should provide Spring Colour and include Polyanthus, Pansy, Cyclamen, Bellis (Daisy) and bulbs including Narcissus, Hyacinth and Tulips. What was formerly the water fountain was planted up at the end of October with a sustainable arrangement of perennial plants and shrubs which when established should give year-round displays of colour form and texture.

The roses have all been pruned and the soil in rose beds and flower beds has been topped up with compost.

There will be a necessity to fill some gaps in the rose beds where some of the roses have died. There is also an area shaded by Pine trees that needs some understory planting with shrubs. This will be scheduled in the dormant period of the year.

A large limb from a tree near the grounds team mess room fell and this tree is struggling with quite a lot of dead and dying wood. The survey of the trees at the Crematorium grounds has been brought forward and some trees have already been checked for safety. A report and recommendations for remedial works will soon be available.

The pond's large filter will be cleaned in December which is a major task and the ultraviolet lamps that help kill the build-up of algae will need to be replaced as part of the scheduled servicing. Currently it is a constant battle for the team to rake out leaves that get blown into the pond.

Steve Uden
Horticultural Consultant

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

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