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PORTCHESTER CREMATORIUM JOINT COMMITTEE AGENDA

Date: Monday, 12 December 2022
Time: 2.00 pm
Venue: PORTCHESTER CREMATORIUM, UPPER CORNAWAY LANE,
FAREHAM

Membership: Councillor Councillors Bowerman and Pike
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The business to be transacted is set out below:

Monday, 5 December 2022

Contact Officer:
Email:

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GENERAL INFORMATION

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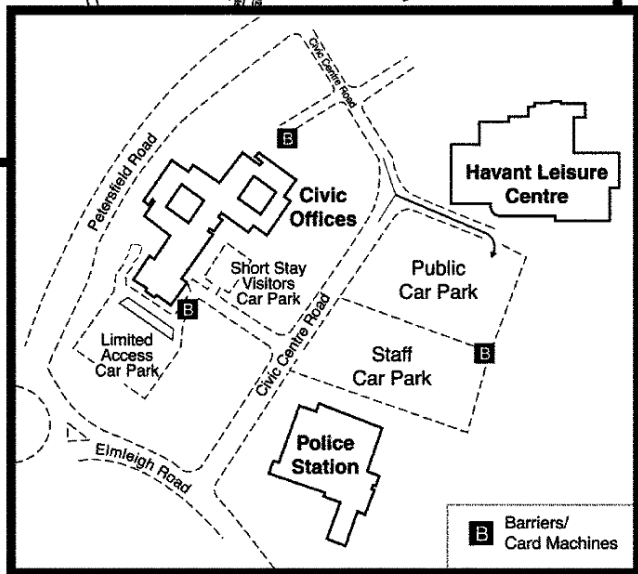
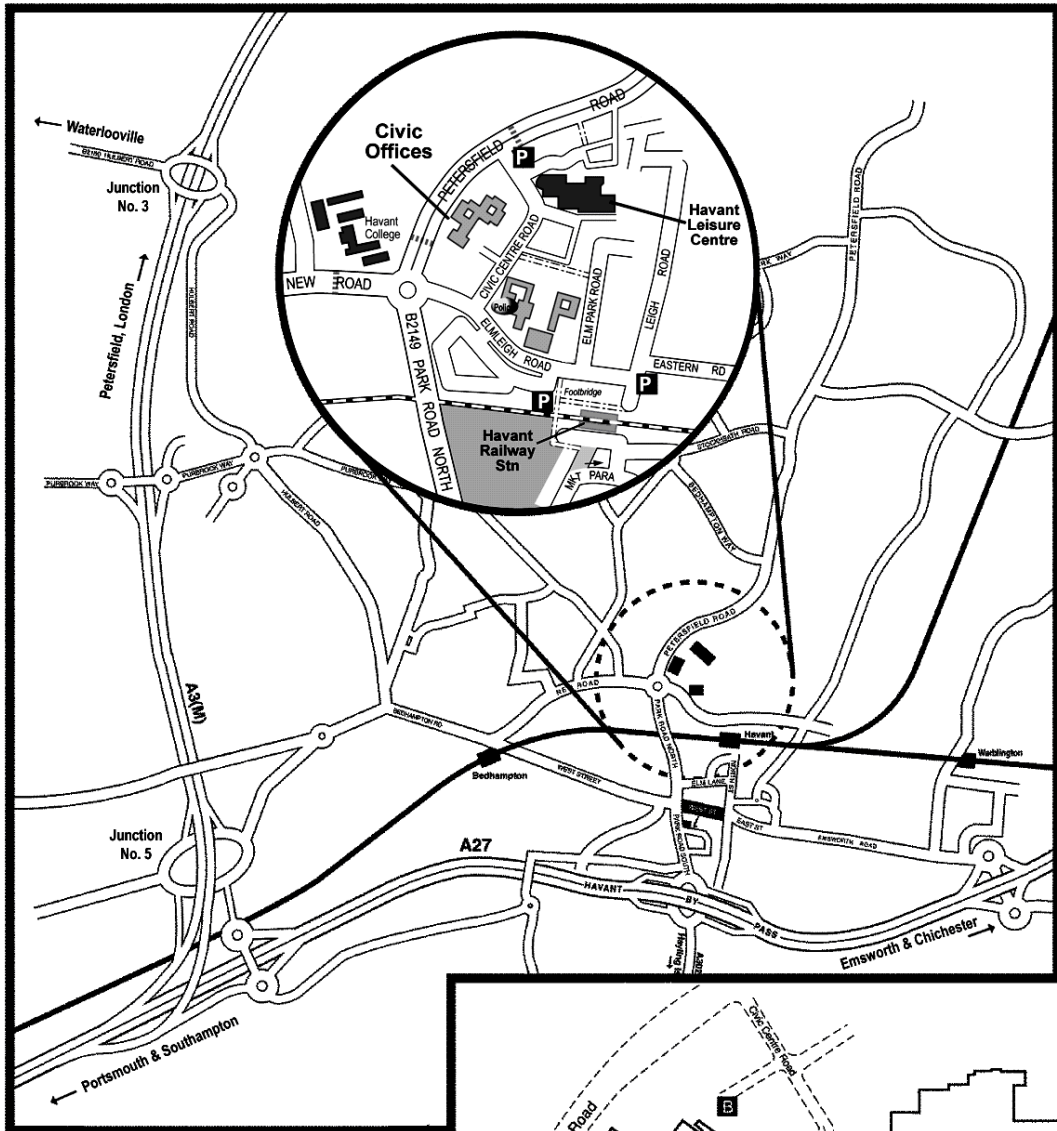
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PORTCHESTER CREMATORIUM JOINT COMMITTEE

**Notice is hereby given that a meeting of the
Portchester Crematorium Joint Committee
will be held in**

**THE NORTH CHAPEL
PORTCHESTER CREMATORIUM
UPPER CORNAWAY LANE
FAREHAM**

on Monday 12th December 2022 at 2pm

The agenda and reports to be considered at this meeting are available for inspection at the offices of Fareham Borough Council, Gosport, Borough Council, Havant Borough Council and Portsmouth City Council. They are also available to view at www.portchestercrematorium.org

*John Haskell
Clerk to the Joint Committee
Civic Offices
Guildhall Square
Portsmouth
PO1 2AL*

*Portchester Crematorium is managed and operated by the Portchester
Crematorium Joint Committee, representing the local authorities of
Fareham, Gosport, Havant and Portsmouth*

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NOTICE OF MEETING

**PORTCHESTER CREMATORIUM
JOINT COMMITTEE**

MONDAY 12 DECEMBER 2022 AT 2.00 PM

**NORTH CHAPEL,
PORTCHESTER CREMATORIUM**

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

(NB This Agenda should be retained for future reference with the Minutes of this meeting.
The agenda, minutes and non-exempt reports are available to view online at www.portchestercrematorium.org)

Membership of the Joint Committee - 2022/23:

Gosport Borough Council

Councillor Alan Durrant
Councillor Alan Scard

Havant Borough Council

Councillor Lulu Bowerman
Councillor Tim Pike

Fareham Borough Council

Councillor Joanne Burton (Chairman)
Councillor Susan Walker

Portsmouth City Council

Councillor Lee Hunt
Councillor Steve Pitt

AGENDA

- 1 Apologies for Absence**
- 2 Declarations of Members' Interests**

3 Minutes of the Meeting held on 26 September 2022

... 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 2023/24

The current Finance Strategy was approved by Members in December 2021, 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 2023/24, attached as Appendix A to the report, be approved;

(2) that the Finance Strategy 2023/24 be sent to the four constituent authorities to note for their information.

7 Revenue Budget Report - 2023/24

... The purpose of the attached report from the Treasurer is to set out the revenue budget for 2022/23 and 2023/24, together with the repairs and renewals and capital fund contributions for 2022/23 and 2023/24 and a review of fees and charges from 1 January 2023. 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 January 2023;

(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 2022/23 and 2023/24.

8 Portchester Crematorium Carbon Reduction Plan 2022

... The purpose of the attached report from the Property Manager and the Crematorium Manager is to set out plans to reduce carbon emissions.

RECOMMENDED that the report be approved.

9 Manager and Registrar's Report

... *(a) General Statistical Report attached for September - November 2022*

(a) Any other items of topical interest

10 Building Repairs and Renewal Programme

... Report from the Property Manager attached.

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

11 Horticultural Consultant's Report

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

RECOMMENDED that the content of the report be noted.

12 Date of Next Meeting – Monday 20 March 2023

The next meeting of the Joint Committee will be at 2pm on Monday 20 March 2023 at Portchester Crematorium.

JH/me
1 December 2022
106121222a

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PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF A MEETING of the Joint Committee held in the Collingwood Room, Civic Offices, Fareham on Monday 26 September 2022 at 2.00 pm.

Present

Fareham Borough Council

Councillor Joanne Bull (Chairman)
Councillor Susan Walker

Gosport Borough Council

Councillor Alan Durrant
Councillor Alan Scard

Havant Borough Council

Councillor Lulu Bowerman
Councillor Tim Pike (Vice Chairman)

Portsmouth City Council

Councillor Lee Hunt
Councillor Steve Pitt

Apologies for Absence (AI 1) - None

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

951 Minutes of the Meeting held on 27 June 2022 (AI 3)

RESOLVED that the minutes of the meeting held on the 27 June 2022 be signed as a correct record.

952 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 4)

Minute 941 – Proposed crematorium development , Lee-on-the-Solent

Arising out of questions about the developer's proposal for a crematorium facility to serve the Gosport area and discussion about current progress, members were advised that it was thought a planning application might be submitted sometime in 2023. It was important to keep the scheme under review and members **AGREED** that it would be appropriate for officers to seek a meeting with the developer to fully understand the proposal and related matters.

953 Clerk's Items (AI 5) - None

954 Portchester Crematorium Carbon Footprint Report 2021/2022 (AI 6)

(TAKE IN REPORT OF THE PROPERTY MANAGER AND THE
CREMATORIUM MANAGER)

The Property Manger explained that the purpose of this report was to provide a carbon footprint base line to compare with future years to monitor progress in reducing carbon emissions. In discussing the report and arising from questions, members were advised of the present procurement arrangements for the supply of electricity and gas.

A further report would be prepared for the Joint Committee outlining initiatives that are currently or could be pursued as part of a climate action plan for Portchester Crematorium.

RESOLVED that there content of the report be noted.

955 Feasibility Study into Cremator Replacement (AI 7)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

The Property Manager in submitting his report on the results of the feasibility study into the replacement of the cremators at the Crematorium gave members a power point presentation of the key findings, including –

- The existing cremators were 33 years old, having been well maintained, but were now at the end of their useful life and reliable parts were becoming difficult to source – the equipment had to be replaced;
- A comparison of new technologies such as Hydrogen, Resomation, and Natural Organic Reduction, none of which were suitable for the crematorium's current requirements;
- A comparison of proven technologies, being natural gas, Bio LPG gas, and electric;
- Four gas cremators would be required and these would fit in the existing space and meet the expected number of funerals;
- Bio LPG generated a high level of CO₂; required space for remote storage tanks and the fuel was significantly more expensive;
- Available space within the building could only accommodate 3 electric cremators; there would be additional unknown cost of power supply upgrade; 3 electric cremators could not fulfil current demand without significant changes in working practices and neither would they provide contingency capacity for maintenance or breakdown periods;
- Whilst current technology could reduce the carbon produced in the cremation process it was still not possible to achieve zero emissions;
- The recommended option was to proceed with installing 4 natural gas cremators, which would ensure reliability of delivery, and to look to reduce carbon emissions with more efficient use of the cremators and with energy recovery.

Arising from consideration and discussion of the report the following main matters were highlighted –

- The existing cremation equipment is nearing the end of its life and must be replaced using an established technology;

- Electric cremation took longer than gas cremation;
- Electric cremators by nature of their metal construction cooled more quickly than gas cremators which retained their heat and were more efficient and enabled a greater number of cremations each working day once at their working temperature;
- New natural gas cremators had an expected life of between 15 and 20 years;
- Facilities for holding over cremations (to the next day) would enable greater efficiency of the new equipment assisting in the reduction of the crematorium's carbon footprint;
- In some countries cremators operated for up to 24 hours a day for peak efficiency but this was not envisaged at Portchester;
- Ways and means for converting surplus heat into electricity on site would need to be investigated;
- The need to pursue more environmentally friendly methods as and when alternative cremation technologies become established;
- As part of the replacement the equipment would be capable of taking bariatric cremations;
- Encouraging funeral directors to promote eco-friendly coffins to assist carbon reduction, and for the Joint Committee to consider financial ways of achieving this when settling fees and charges;
- The need to build a capital reserve of sufficient size to exploit at the appropriate time one of the new technologies when it becomes proven;
- Nationally there had been increases in gas prices but the current 2022/23 crematorium budget was unlikely to be affected, although it might be necessary to have a slightly higher cremation fee in 2023/24;
- An action plan would be submitted to the next meeting on ways and means of off-setting the crematorium's carbon footprint, which could include memorial tree planting and a fund established for sustainable 'greening and treeing' to be used within each of the 4 authorities areas;
- The Joint Committee's capital budget for new cremators and related works currently included £3.5m, but on information presently available a budget of between £3m and £4.5m should be allowed.

(NB - the information contained within the appendix to the report was not treated as exempt)

RESOLVED (1) that the Joint Committee unanimously approves proceeding with the option for the supply and installation of four natural gas cremators;

(2) that authority be given to work with the professional team to design and then obtain tenders for further consideration by the Joint Committee;

(3) that a budget of between £3m and £4.5m be allocated for these works;

(4) that it be noted that an action plan will be submitted to the next meeting on ways and means of off-setting the crematorium's carbon footprint.

956 Crematorium Grounds - Provision of a Memorial Tree (AI 8)

(TAKE IN REPORT OF THE CREMATORIUM MANAGER)

In submitting the report the Manager and Registrar outlined the detail of the three options for the provision of various forms of memorial, additional to the Book of Remembrance. It was explained that provision of a memorial tree, sited close to the Book Room, was an initiative recommended for support at this stage which would also enable public response to be gauged.

Arising from discussion members indicated support for all three suggestions as each had merit, it being noted that it was envisaged the Metal Wall art and Post Box memorials could be incorporated within a future scheme as part of the development of the present fountain area.

RESOLVED that the option for provision of a memorial tree in the area close to the present Book of Remembrance Room be approved, and added to the Capital Programme for 2002/23, and that provision also be made in a future budget for the metal wall art and post box memorials.

957 Building Repairs and Renewal Programme (AI 9)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

RESOLVED that the contents of the report be noted.

**958 Manager and Registrar's Report (AI 10) -
General Statistical Report for June – August 2022**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

RESOLVED that the report be received and noted.

959 Horticultural Consultant's Report (AI 11)

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

In submitting his report Ashley Humphrey, the Horticultural Consultant, was pleased to advise that the cause of the intermittent leak on the pond had now been found and repaired. The tree sculptor would be carrying out work at the crematorium shortly.

Portchester Crematorium had again won the Gold Award in the South and South East in Bloom Awards, and this was presented to Ashley.

Members paid tribute to the hard work of all the staff involved and asked that their thanks be conveyed to them.

RESOLVED that the report be received and noted.

960 Date of Next Meeting (AI 12)

The next meeting of the Joint Committee will be at 2pm on Monday 12 December 2022 at Portchester Crematorium.

The meeting concluded at 3.50 pm.

Chairman

JH/me
3 October 2022
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Report to: Portchester Crematorium Joint Committee

Date: 12 December 2022

Report of: Ian Cousins Property Manager

Subject: Report on the Repairs and Renewal Programme



Ref	Item Description	Cost £	Commentary
2006	Water Feature Feasibility	8,750	We are developing a scheme to replace the existing water feature with an area of contemplation and revised exit arrangements from the chapels. Details will be provided in a report to the March 2023 Joint Committee meeting.
2106	Staff Area Improvements	10,000	Works on hold whilst Cremator Replacement scheme is developed.
2107	Waiting Room Refurbishment	30,000	Tenders now received and under discussion with contractors.
2108	Signage	20,000	Development is on-going with this requirement.
2109	North Chapel Enhancement Programme	17,215	Works complete and invoiced.
2111	Security Improvements	1,826	Works complete and invoiced.
2112	Feasibility into Cremator Replacement	50,000	Initial feasibility completed and reported to the September Joint Committee meeting. Investigations now underway into the detailed requirements for the new cremators with equipment and building surveys underway.
2113	Roof Repairs / Improvements	25,000	This requirement is being reviewed alongside the Cremator Replacement and Fountain Feasibility Study to understand the phasing of each element of works.
2114	Chapel Entrance Resurfacing	30,000	Works now ordered and we are waiting a start date.
2115	External Redecoration	25,000	Works delayed until Spring 2023.

2116	Lighting Upgrade	75,000	Works delayed until Spring 2023.
2117	Bulk Store for Grounds Maintenance	15,000	Programmed for 2023 / 2024
2118	Garden Shelter Maintenance	10,000	Programmed for 2023 / 2024
2119	Garden Memorial Installation	50,000	Programmed for 2023 / 2024
2120	Garden of Contemplation Design	40,000	Programmed for 2023 / 2024
2121	Cremator Replacement	3,000,000	Programmed for 2023 / 2024

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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



Report to: The Portchester Crematorium Joint Committee - 12 December 2022

Report by: The Property Manager and The Crematorium Manager

Subject: Portchester Crematorium Carbon Reduction Plan 2022

1. Purpose

1.1 The purpose of this report is to set out our plans to reduce carbon emissions.

1.2 The recommendation is that this report is approved

2. Introduction

2.1 Tackling climate change will pose a significant challenge in the coming years. It will take planning and initiative to bring about positive change and brings the opportunity to build on what we have already achieved. We can play our part in a society that is more sustainable and one that understands its impact on the environment.

2.2 We want to ensure that every generation has a positive future. We are seeking to mitigate climate change and are already underway with several projects. Having established our carbon footprint, we are looking at opportunities to eliminate and reduce our emission with offsetting schemes being explored for any residue.

2.3 This document sets out the challenges that Portchester Crematorium will face in meeting carbon neutrality. It outlines the actions we will undertake in the short term, including those already underway, and describes how we will address the longer-term goals.

2.4 Planning for neutrality in the long term will be driven by where the greatest carbon savings can be made. These projects require comprehensive work exploring costs, carbon savings and resources. This strategy sets out an overarching plan of delivery rather than focusing on the detail of every project.

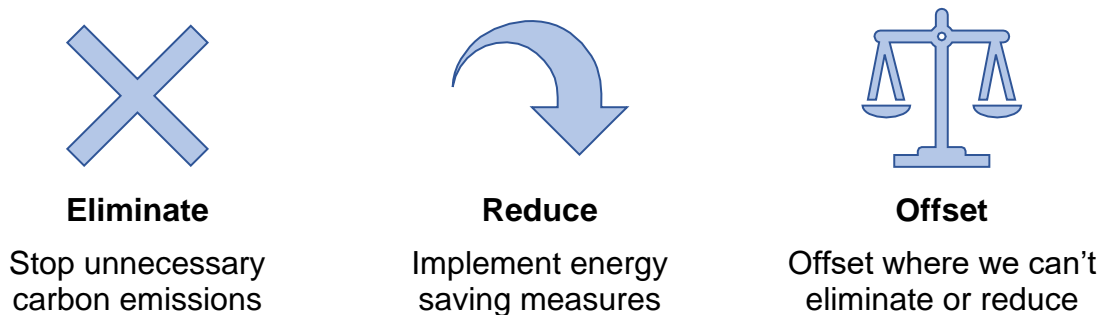
3. What is Climate Change

3.1 Climate change looks at average weather patterns and temperature over a long period, determining whether there is a change within a region. The term 'climate change' is usually used in the context of man-made effects on the environment - largely resulting from the amount of carbon dioxide that we have put into the atmosphere.

3.2 Greenhouse gases trap heat in the atmosphere, warming the Earth's surface. The increase in the release of these gases by human activity is well documented by scientists globally. By reducing our emissions, we can help to prevent a further rise in global temperatures.

4. Our Key Principles

4.1 Our strategy to become carbon neutral is centred around 3 principles:



These principles will provide a framework for our carbon reduction actions and help to guide us when making key decisions.

5. Projects to Date

5.1 Over a long period, the Joint Committee has understood its responsibility to the environment. The Crematorium was quick to install mercury abatement equipment and worked with other Crematoria across the country as part of the CAMEO scheme to remove mercury from cremation emissions.

5.2 As part of our commitment to reduce carbon emissions we have changed our electrical supply contract to a non-fossil fuel scheme.

5.3 Over the last few years, the Crematorium has worked to reduce emissions from its buildings with schemes to replace inefficient equipment such as lighting.

5.4 Our grounds maintenance contractor has moved to peat free compost and used more sustainable planting. As petrol powered equipment has become due for replacement electrical equipment has been purchased where appropriate.

5.5 We have reduced our waste by the splitting of flowers and other memorials into recyclable and non- recyclable waste

5.6 We are proud of what we have achieved, especially in more recent years. However, we acknowledge that there is much more work to be done. This document is only the start and lays out the foundation of what we hope to achieve in years to come.

6. Our Carbon Footprint

6.1 We are using our 2021/22 carbon footprint calculation as our baseline for improvements. This is what we will use to measure our progress and highlights where the biggest savings need to be made.

6.2 Our carbon footprint was 559.89 tCO₂e in 2021/22. When we calculated our emissions, we used the HM Government Environmental Reporting Guidelines. This helps us to categorise our emissions into three 'scopes':

Scope 1 – These are all **direct** emissions released from our activities such as which is from natural gas used in the cremation process and heating.

Scope 2 – These are any **indirect** emissions from electricity purchased and used on site.

Scope 3 – These are **any other indirect** emissions from our activities, where data is unavailable i.e., water supply or from activities we don't directly control such as grounds maintenance activities by our contractor.

6.3 Under the HM Government Environmental Reporting Guidelines, we didn't have to report our Scope 3 emissions.

6.4 Our most significant emissions from Scope 1 and 2 (those sources we own or control) are detailed below:



492.27 tCO₂e - From cremation process and heating our buildings




67.62 tCO₂e - From the electricity in our buildings


7. Reducing the Crematorium’s Carbon Footprint

7.1 Our commitment is to escalate our existing carbon reduction actions and focus on the improvements we can make immediately. We know that we still need to carry out investigations to fully understand where we can make the most progress. We also know that we must make these improvements within existing agreed budgets.

7.2 Short Term


These are our actions for the short term:


 <p>Eliminate</p>	<p>Stop unnecessary carbon emissions (existing / short term actions)</p>
<p>We will do this by:</p>	<p><i>As part of the replacement of cremation equipment investigate revised working procedure to reduce energy use including the use of ‘hold over’ facilities.</i></p>

 <p>Reduce</p>	<p>Implement energy saving measures (existing / short term actions)</p>
<p>We are doing this by:</p>	<p><i>Installation of low energy lighting</i></p> <p><i>Encourage our grounds maintenance contractor to purchase further electric hand tools to replace petrol hand tools</i></p> <p><i>Investigate the recovery of energy from waste heat in the cremation process</i></p> <p><i>Exploring Government funding options for energy savings in our buildings</i></p>

7.3 Medium Term

These are the actions we are proposing for the medium term:

 <p>Eliminate</p>	<p align="center">Stop unnecessary carbon emissions (medium term actions)</p>
<p>We will do this by:</p>	<p><i>Investigation into the installation of Electric Vehicle Charging Points</i></p>


 <p>Reduce</p>	<p align="center">Implement energy saving measures (medium term actions)</p>
<p>We will do this by:</p>	<p><i>Site assessment for the installation of solar electricity panels (PV) to the buildings and car parks</i></p> <p><i>Develop plans for energy efficiency improvements to our buildings</i></p> <p><i>Look at options to harvest wastewater for toilets and watering of the grounds</i></p> <p><i>Understand revised grounds maintenance procedure that could limit unnecessary energy use</i></p>

8.0 Offsetting Carbon Emissions

8.1 Carbon offsetting is the process of compensating for carbon emissions through a quantifiable and accredited programme designed to make equivalent reductions in CO₂.

8.2 By the nature of our cremation process we will need to utilise offsetting and plan to investigate the most appropriate scheme to achieve our goal.

8.3 Several schemes are currently available some involving trees or for peatland restoration, and it is unclear if these meet our requirements. With the market rapidly developing, with no regulatory process we plan to closely scrutinize new and existing schemes before bringing forward proposals to the joint committee in the longer term.

 <p>Offset</p>	<p>Offset where we can't eliminate or reduce (existing to long term actions)</p>
<p>We are doing this by:</p>	<p><i>To monitor the market, accreditation schemes and any regulations in the offsetting market with the plan to bring forward a scheme in the long term.</i></p>

9.0 Long Term - 2025 and Beyond

9.1 We want to ensure that we fully understand what we need to do to be carbon neutral.

9.2 We will continuously review our progress, any areas that still require a reduction in emissions will be examined and further projects investigated.

9.3 We have a number of schemes already agreed that support our ambitions. These now need to be developed and the results reviewed to understand how these relate to our longer term aims.

9.4 We are also going to continue to explore new projects that reduce our emissions as we do not want this strategy to be a simple snapshot in time. We are committed to a programme that is responsive, using all the most recent data, legislation, and technology.

9.5 The projects outlined in this strategy are only the beginning. Technology will continue to advance and outside influences, such as Government funding, will assist us further in delivering our commitment to carbon neutrality.

10.0 Next Steps

10.1 It is our goal to be carbon neutral by 2030.

10.2 To ensure we continue to reduce our emissions and meet this target we will calculate and report on progress to reduce our carbon footprint on an annual basis. This will help us identify areas for further work and inform / enable delivery of additional projects. In addition, we plan to review this document during the 2025/26 financial year.

10.3 We will not rest on our laurels but will continue to explore all options to reduce our carbon emissions.

Ian Cousins
Property Manager

Victoria Hatton
Crematorium Manager

1 December 2022

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

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**REPORT TO: PORTCHESTER CREMATORIUM JOINT COMMITTEE -
Monday 12 December 2022**

REPORT BY: THE HORTICULTURAL CONSULTANT

CREMATORIUM GROUNDS – GENERAL UPDATE

It has been a busy time in the grounds coping with the autumn storms, leaf fall and the heavy persistent but much needed rain.

As a result of the October storms, we have lost two small trees and one of the large Atlantic Cedars in the lawn of the new garden. It will have to be felled, due to extensive damage to the trunk when a limb was torn off in the winds. I will arrange for a replacement to be planted during the winter.

The small trees lost were right next to the railway line, so I do not intend replacing them to avoid maintenance issues in the future.

We have purchased 411 shrubs to replace losses in the grounds caused mainly by the dry weather. Plant selection has been aimed at securing plants that have a greater degree of drought tolerance. The new shrubs will be planted before Christmas.

The Tree sculptor, Chris Baines, will complete his work in the grounds shortly and the sculptures are amazing.

We can take an opportunity to look at the sculptures after the meeting.

Brighstone the grounds contractor continues to provide an excellent service and I am very pleased with their performance.

Ashley Humphrey,
Horticultural Consultant

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

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Report to Portchester Crematorium Joint Committee

Date: **12 December 2022**

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

Subject: **FINANCE STRATEGY AND BUDGET FOR 2023/24**

SUMMARY

At its meeting on 13 December 2021, the Joint Committee approved the Finance Strategy and the revenue budget for 2022/23.

The Finance Strategy for 2023/24 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 2023/24, attached as Appendix A to this report, be approved;
- (b) That the Finance Strategy 2023/24 be sent to the constituent authorities to note.

PORTCHESTER CREMATORIUM JOINT COMMITTEE

FINANCE STRATEGY AND BUDGET FOR 2023/24

INTRODUCTION

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

FINANCIAL MANAGEMENT

4. The main focus of prudent financial management is the Joint Committee's Finance Strategy, the overall objective of which is to structure and manage the Joint Committee's financial resources to ensure that they match and support the achievement of the Joint Committee's objectives.
5. At the same time the strategy must ensure that the requirement to set a balanced budget is fully met and that the Joint Committee is able to respond to year-on-year changes and short-term service delivery issues.
6. This can be difficult to achieve when faced with increasing expenditure and one main source of income that is directly affected by fluctuations in the mortality rate and increased local competition. Global economic factors have increasingly impacted on the cost of service delivery at a time when UK inflation is over 10%.
7. To overcome these difficulties there are a number of fundamental principles that are followed by the Joint Committee and which form the basis of the Finance Strategy.

THE FUNDAMENTAL POLICIES

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

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

TREASURY MANAGEMENT

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

FINANCIAL PLANNING

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

BUDGETARY CONTROL AND REPORTING

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

BUDGET RESPONSIBILITIES

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

Joint Committee

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

The Appointed Officers

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

THE OVERALL FINANCIAL POSITION

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

	Cremations				
	2017/18	2018/19	2019/20	2020/21	2021/22
Cremations at nil charge (under 16)	26	19	28	25	20
Walk through cremations	152	168	195	374	253
	3,206	2,962	3,076	3,209	2,760
Total cremations	<u>3,384</u>	<u>3,149</u>	<u>3,299</u>	<u>3,608</u>	<u>3,033</u>

23. The table below shows a comparison of the 2020 and 2021 cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2020	1 Jan – 31 Dec 2021
Chichester	2,206	2,248
Southampton	1,584	1,606
Eastleigh	1,978	2,130
Romsey	2,044	1,813
Portchester	3,478	3,264
Havant	2,230	2,236

24. The budget setting report for 2023/24 will take account of cremation numbers being experienced and the impact on the level of payment to the constituent authorities. The amount proposed to pay the authorities in 2023/24 will remain at £170,000.

THE CAPITAL POSITION

25. To ensure that sufficient resources are in place to finance all anticipated capital works, an annual contribution is made out of revenue income to the Committee's Capital Works Fund.
26. The Capital Works Fund as at 1 April 2022 was £3,048,600. In order to replenish the Capital Works Fund to levels that will meet future demands of the crematorium a budgeted contribution to this fund of £235,000 will be included in the budget for 2023/24.
27. The Joint Committee also approves annually a programme of repairs and renewal work. To finance this expenditure an annual contribution is made from revenue income to the Repairs and Renewals Fund. 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 2023/24.

THE REVENUE POSITION

28. It is the Joint Committee's policy to maintain a significant Revenue Reserve in order to deal with fluctuations in revenue income and expenditure that are outside of the Joint Committee's control.
29. The principal fluctuations are variations in the number of cremations and increased external competition.
30. The Revenue Reserve is an accumulation of budget surpluses from previous years and was £157,707 as at 1 April 2022. It is prudent to maintain the level of this reserve at over £100,000.

FINANCIAL RISK ASSESSMENT

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

SUMMARY

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

<h2 style="margin: 0;">Report to Portchester Crematorium Joint Committee</h2>

Date: **12 December 2022**

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

Subject: **REVENUE BUDGET 2023/24**

SUMMARY

This report sets out the revenue budget 2022/23 and 2023/24, together with the repairs and renewals and capital fund contributions for 2022/23 and 2023/24 and a review of fees and charges from 1 January 2023. 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 January 2023;
- (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 2022/23 and 2023/24.

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 2023/24.
3. Detailed information is set out in the various appendices to this report which cover the following:
 - Appendix A - Revised revenue budget for 2022/23 and the revenue budget for 2023/24
 - Appendix B - Optional charges from 1 January 2023
 - Appendix C - Cremation fees from 1 January 2023
 - Appendix D - Capital works programme and funding

BASE REVENUE BUDGET 2022/23

4. The original revenue budget for 2022/23 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, with CPI being at 11.1% for November 2022.
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. The unit rate per KiloWatt Hour for gas supply has increased by 413.8% and the daily standing charge has increased by 28.4% from the 1st October 2022. The unit rate per KiloWatt Hour for electricity supply has increased by 74.9% from the 1st April 2022 and the daily standing charge has increased by 1784%.
7. The budget will be based on cremation numbers of 3,190 for the financial year 2022/23 and 2023/24, with numbers having increased from 2021/22 which fell sharply after the worst of the COVID 19 pandemic as shown in the table below.

	Cremations				
	2017/18	2018/19	2019/20	2020/21	2021/22
Cremations at nil charge (under 16)	26	19	28	25	20
Walk through cremations	152	168	195	374	253
	3,206	2,962	3,076	3,209	2,760
Total cremations	3,384	3,149	3,299	3,608	3,033

8. The table below shows a comparison of the 2020 and 2021 calendar year cremation numbers with the nearest crematoria.

Location	1 Jan – 31 Dec 2020	1 Jan – 31 Dec 2021
Chichester	2,206	2,248
Southampton	1,584	1,606
Eastleigh	1,978	2,130
Romsey	2,044	1,813
Portchester	3,478	3,264
Havant	2,230	2,236

REVISED BUDGET 2022/23 and BASE BUDGET 2023/24

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 2021/22	Base Estimate 2022/23	Revised Estimate 2022/23	Base Estimate 2023/24
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	303,370	312,000	324,100	349,300
PREMISES RELATED EXPENDITURE	620,957	722,100	861,000	1,011,500
SUPPLIES AND SERVICES	296,693	317,100	324,100	329,900
CAPITAL CHARGES	391,241	396,000	400,000	400,000
SPECIAL EXPENDITURE	956,111	1,090,000	1,050,000	1,090,000
GROSS EXPENDITURE	2,568,372	2,837,200	2,959,200	3,180,700
Operating Income	2,078,719	2,266,200	2,384,200	2,605,700
Financing and Reserve Adjustments	489,653	571,000	575,000	575,000
GROSS INCOME	2,568,372	2,837,200	2,959,200	3,180,700

10. Employee related expenditure in the current year has been increased by £12,100 to take account of minor changes to the establishment, vacancy timings and the approved pay award and associated Pension and National Insurance Costs. The increase for 2023/24 is £37,300.
11. Premises related expenditure in the current year has increased overall by £138,900; from £722,100 to £861,000 and for 2023/24 has increased overall by £289,400; to £1,011,500. The budgets for gas and electricity have been increased in line with the rates notified by our suppliers, as set out in paragraph 6. Water supply and waste charges have also been slightly reduced in line with actual meter readings provided. 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 £7,000; from £317,100 to £324,100 and for 2023/24 has increased overall by £12,800; to £329,900.
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 2022 the opening balance of this fund was £3,048,600. In order to increase the Capital Works Fund to levels that will meet future demands of the crematorium a budget of £235,000 is included for 2022/23 and £265,000 is included for 2023/24
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 2022 the opening balance of this fund was £130,099. In order to replenish the Repairs and Renewals Fund to levels that will meet future demands of the crematorium a budget of £60,000 is included for 2022/23 and £70,000 for 2023/24.
15. Gross income in 2022/23 has increased overall by £122,000; from £2,837,200 to £2,959,200, mainly as a result of increased interest earned on funds invested with Fareham Council. Income in 2023/24 has increased overall by £342,900; from £2,837,200 to £3,180,700.

REVIEW OF FEES & CHARGES

16. The optional charges are set out in Appendix B to this report, with considered increases from 1 January 2023.
17. The cremation fees are set out in Appendix C to this report, with a £80 increase proposed from January 2023, equating to 11.9%. 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 £750 for 2023 is still below the 2022 average cremation fee for the UK of £855.02, and the 2022 average cremation fee for Hampshire of £907. The table below shows a comparison of the January 2022 fees with the nearest crematoria:

Chichester	£1,070
Southampton	£860
Eastleigh	£975
Portchester	£670
Havant	£925

18. It is proposed to increase the current fee of £410 for walk through services to £450 in line with other increases.
19. In addition to the existing optional charges, once Garden Memorial installations are fully costed a schedule of charges for these will be reported to the Joint Committee for approval. Arising from consideration of these, a review of additional services currently

provided at no cost has been undertaken and new charges are included for approval if these are considered appropriate.

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 2022. In accordance with the Finance Strategy for 2022/23 it is prudent to maintain the level of this reserve at over £100,000 in order to provide a small retained resource to meet unforeseen fluctuations in revenue income and expenditure that are outside of the Joint Committee's control. Measures are also considered on an on-going basis in order to preserve the Joint Committee's income streams and keep costs to a minimum. After taking into account the revised estimates for this year, and the proposed charges from 1 January 2023, the balance of the General Fund Revenue Reserve will not be increased.
22. The 5 year capital programme, from 2022/23 to 2026/27, 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 £3,178,700 plus annual contributions over the life of the programme totalling £1,380,000. 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 2023 and 2024

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 2022/23 - 13 December 2021
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Annual Return For The Financial Year Ended 31 March 2022 – 27 June 2022

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 2024

	Actual 2021/22 £	Base Estimate 2022/23 £	Revised Estimate 2022/23 £	Base Estimate 2023/24 £
EMPLOYEES				
SALARIES	216,891.61	234,800	241,100	258,600
SALARIES OVERTIME	9,835.00	5,000	5,000	5,000
AGENCY STAFF	11,354.89	0	0	0
NATIONAL INSURANCE	19,512.87	20,000	21,000	24,300
SUPERANNUATION	45,775.18	51,000	56,000	60,200
FIRST AID ALLOWANCE	0.00	200	0	200
STAFF TRAINING	0.00	1,000	1,000	1,000
TOTAL EMPLOYEES	303,369.55	312,000	324,100	349,300
PREMISES				
R & M OF BUILDINGS	16,842.46	13,700	13,700	13,700
REPAIRS AND RENEWALS	98,454.98	100,000	100,000	100,000
R & M OF FIXED PLANT	83,351.49	85,000	85,000	85,000
R&M OF GROUNDS	76,960.25	75,000	78,000	75,000
R&M OF GARDEN IMP.SCHEME	1,600.00	1,500	1,500	1,500
ELECTRICITY	49,815.91	75,000	100,000	150,000
GAS	72,059.09	110,600	237,340	330,000
RENTS - GENERAL PAYABLE	13,223.28	13,500	13,500	13,500
NATIONAL NON-DOMESTIC RATES	169,344.00	199,000	188,160	199,000
WATER CHARGES - SUPPLY (PWC)	-18,070.63	0	0	0
SEWERAGE & ENV. CHARGES (SWS)	28,975.00	10,000	5,000	5,000
FIRE PRECAUTION APPLIANCES	806.86	700	700	700
CONTRACT CLEANING	16,475.61	25,000	25,000	25,000
CLEANING MATERIALS	905.05	1,100	1,100	1,100
REMOVAL OF WREATHS	10,215.01	12,000	12,000	12,000
TOTAL PREMISES	620,958.36	722,100	861,000	1,011,500
SUPPLIES AND SERVICES				
FURNITURE & EQUIPMENT PURCHASE	10,994.48	5,000	5,000	5,000
MATERIALS (OPERATIONAL)	169.25	100	100	100
FURNITURE & EQUIPMENT MAINTENA	5,127.20	18,400	10,000	10,000
FURNITURE & EQUIPMENT SA	630.00	1,300	1,000	1,000
PROTECTIVE CLOTHING & UNIFORMS	633.01	1,600	1,600	1,600
LAUNDRY	0.00	100	100	100
BOOKS AND PUBLICATIONS	0.00	400	400	400
EXTERNAL PRINTING	1,932.20	3,000	2,000	2,000
STATIONERY	3,339.92	2,500	3,500	3,500
BOOK OF REMEMBRANCE	18,411.90	20,000	20,000	20,000
MEMORIALS CARDS	5,148.59	5,000	5,000	5,000
CONSULTANTS FEES	1,786.75	1,500	1,500	1,500
ADMIN.EXPENSES - FAREHAM	35,216.27	24,000	25,000	24,000
ADMIN.EXPENSES - PORTSMOUTH	13,210.80	13,000	13,800	13,000
MEDICAL REFEREES FEES	54,594.00	59,400	59,400	59,400
ORGANISTS FEES	0.00	100	100	100

ENVIRONMENTAL LICENSE	772.00	800	800	800
PEST CONTROL	619.69	500	500	500
GRAPHIC DESIGN	0.00	500	500	500
POSTAGES	1,211.23	1,200	1,200	1,200
TELEPHONES	2,616.67	4,000	4,000	4,000
COMPUTER SOFTWARE	3,217.71	5,000	12,500	12,500
WEB CAST SERVICES	78,992.00	75,000	80,000	85,000
SUBSISTANCE EXP - EMPLOYEES	6.40	700	700	700
COURSES/CONFRENCES (EMPLOYEES)	0.00	1,000	0	0
GRANTS AND SUBSCRIPTIONS	1,887.80	1,500	1,500	1,500
MISC INSURANCES - PREMIUM	16,822.49	18,500	20,900	23,500
ADVERTISING	0.00	500	500	500
NON RECLAIMABLE VAT	37,725.74	50,000	50,000	50,000
BANK CHARGES	1,534.48	2,000	2,000	2,000
SPECIAL EXPENDITURE	91.85	500	500	500
TOTAL SUPPLIES AND SERVICES	296,692.43	317,100	324,100	329,900
CAPITAL FINANCING COSTS				
DEPRECIATION	391,241.00	396,000	400,000	400,000
TOTAL CAPITAL FINANCING COSTS	391,241.00	396,000	400,000	400,000
SPECIAL EXPENDITURE				
CONTRIBUTION TO CAPITAL FUND	157,600.00	235,000	235,000	265,000
PENSION INTEREST COSTS	61,000.00	75,000	75,000	75,000
CONTRIBUTION TO R & R FUND	78,510.66	100,000	60,000	70,000
PAY TO CONSTITUENT AUTHORITIES	720,000.00	680,000	680,000	680,000
TOTAL SPECIAL EXPENDITURE	1,017,110.66	1,090,000	1,050,000	1,090,000
GROSS EXPENDITURE	2,629,372.00	2,837,200.00	2,959,200	3,180,700
INCOME				
CONTRIB.FROM GARDEN IMP.FUND	0.00	-1,500	-1,500	-1,500
CAMEO TMAC INCOME	-9,041.38	0	0	0
SALES	-5,778.27	0	0	0
SALE OF MEMORIAL CARDS	-6,453.34	-7,000	-6,000	-7,000
CREMATION FEES	-1,895,200.00	-2,123,500	-2,132,500	-2,320,500
BOOK OF REMEMBRANCE	-50,346.65	-55,000	-55,000	-55,000
ORGANISTS FEES	-1,195.85	-2,000	-2,000	-2,000
WEB BROADCASTING	-32,066.70	-70,000	-80,000	-92,500
VISUAL TRIBUTES	-43,024.12	0	0	0
MISCELLANEOUS FEES & CHARGES	-12,528.00	-7,000	-12,000	-27,000
INTEREST ON INVESTMENTS	-23,084.93	0	-95,000	-100,000
BANK INVESTMENT ACCOUNT	0.00	-200	-200	-200
RETURN ON PENSION FUND ASS	-43,000.00	-50,000	-50,000	-50,000
CAPITAL CHARGE - ASSET RENTS	-391,241.00	-396,000	-400,000	-400,000
MOVEMENT ON PENSIONS RESERVE	-18,000.00	-25,000	-25,000	-25,000
EXP.FINANCED FROM RESERVES	-98,411.76	-100,000	-100,000	-100,000
GROSS INCOME	-2,629,372.00	-2,837,200	-2,959,200	-3,180,700

PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

	Charges		Proposed Charges	Increase
	<u>1st April</u> <u>2022</u> £	<u>1st January</u> <u>2023</u> £		
<u>BOOK OF REMEMBRANCE</u> (Prices include VAT)				
Single entry (2 lines)	57.00	63.00	10.53	
Double entry (5 lines)	93.00	105.00	12.90	
Double entry with badge or crest	145.00	160.00	10.34	
Treble entry (8 lines)	129.00	145.00	12.40	
Treble entry with badge or crest	180.00	200.00	11.11	
<u>MEMORIAL CARDS</u> (Prices include VAT)				
Single entry (2 lines)	40.00	44.00	10.00	
Double entry (5 lines)	50.00	55.00	10.00	
Double entry with badge or crest	100.00	110.00	10.00	
Treble entry (8 lines)	57.00	63.00	10.53	
Treble entry with badge or crest	109.00	120.00	10.09	
<u>USE OF ORGAN</u> (Prices include VAT)				
Use of Organ	40.00	44.00	10.00	
<u>OTHER</u> (Prices are exempt from VAT)				
Scattering of ashes from other Crematoria	60.00	66.00	10.00	
Temporary retention of cremated remains	16.00	17.00	6.25	
<u>NEW CHARGES PROPOSED</u> (Prices include VAT)				
Administration Fee for provision of additional Cremation Certificate		15.00		
Administration Fee for provision of additional Garden Plan		15.00		
Administration Fee for provision of genealogy information (price on application, minimum charge applies)		35.00		
Provision of Bearer services		20.00		

	Charges		Proposed Charges	Increase
	<u>1st April</u> <u>2022</u> £	<u>1st January</u> <u>2023</u> £		
<u>WEBCAST SERVICES</u> (Prices include VAT)				
Webview	32.00	36.00		12.50
Webcast & Live & 28 day & downloadable	48.00	54.00		12.50
Webcast Keepsake Copy	53.00	60.00		13.21
<u>VISUAL TRIBUTE</u> (Prices include VAT)				
Halo Photo	FREE	OF	CHARGE	
Single Photo	13.00	14.00		7.69
Slideshow (Up to 25 photos)	40.00	45.00		12.50
Pro Tribute (Up to 25 photos set to music)	74.00	83.00		12.16
Family-made tribute (Checking and preparation)	19.00	21.00		10.53
Visual Tribute Keepsake Copy	26.00	29.00		11.54
Visual Tribute downloadable copy	11.00	12.00		9.09
<u>VARIANCES</u> (Prices include VAT)				
Each Additional Keepsake copies	26.00	29.00		11.54%
Each extra 25 photos for 'Slideshow' or 'Pro Tribute'	22.00	25.00		13.64%
Extra work adding to the standard 'Pro Tribute'	22.00	25.00		13.64%

PORTCHESTER CREMATORIUM JOINT COMMITTEE

CREMATION FEES

	Number of Cremations	Existing Charge	Proposed Charge	% Increase
	2021/22	2022/23	2023/24	Increase
		£	£	
A young person whose age at the time of death did not exceed 18 years	20	No charge	No charge See Note 1	
A person whose age at the time of death exceeded 16 years	2,760	670	750	11.9
Walk through cremation	253	410	450	2.5
Cremation of clinical waste and remains received from hospitals			200	

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	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
North Chapel Enhancement	20				
Cremator Area Security	10				
Office Extension improvements	20				
Staff Area improvements		10			
Waiting Room Refurbishment	30				
Signage	20				
Chapel Entrance Road resurfacing	30				
Roof Repairs / Improvements	25				
Cremator Replacement Feasibility	50				
Lighting Replacement / Upgrades		75			
External Redecoration		25			
Bulk Store for Grounds Maintenance		15			
Garden Shelter Refurbishment		10			
Garden Memorial Installations		50			
Garden of Contemplation Design		40			
Cremator Replacement		1,500	1,500		
Site Improvements			500	500	
TOTAL CAPITAL EXPENDITURE	205	1,725	2,000	500	0
Funded by:					
Capital Works Fund					
Opening Balance at 1.4.2022	-3,049	-3,179	-1,779	-29	221
Contribution	-235	-265	-250	-250	-250
Application	105	1,665	2,000	500	0
Balance of Fund	-3,179	-1,779	-29	221	-29
Repairs and Renewals Fund					
Opening Balance at 1.4.2022	-130	-90	-100	-100	-100
Contribution	-60	-70			
Application	100	60			
Balance of Fund	-90	-100	-100	-100	-100
Total Funding	205	1,725	2,000	500	0

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STATISTICS

1. MONTHLY COMPARISON

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
SEPT	225	241	256	228
OCT	263	229	224	263
NOV	248	198	305	270

2. TOTAL CREMATIONS

	<u>YEAR</u>	<u>TO END NOVEMBER</u>
2019	3179	2902
2020	3478	3232
2021	3264	2963
2022	-	2839

3. DISPOSAL OF REMAINS

Ashes received from other Crematoria.....	63
i) Total disposals within grounds.....	189
ii) Remains removed from crematorium.....	523
iii) Retained.....	49
	TOTAL 761

Scattered 27% Removed 73%

4. GAS CONSUMPTION

Total gas consumption (cu.m.)..... 58919

Total cremations.....761

Average gas consumption (cu.m.)..... 77

5. OBITUS

	<u>Webcast</u>	<u>Visual Tributes</u>
SEPT - 94% (214) used Obitus services	22% (52)	75% (171)
OCT - 94% (246) used Obitus services	22% (58)	74% (194)
NOV - (Information not available at time of report)		

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PORTCHESTER CREMATORIUM JOINT COMMITTEE

MINUTES OF A MEETING of the Joint Committee held in the North Chapel, Portchester Crematorium on Monday 12 December 2022 at 2.00 pm.

Present

Fareham Borough Council

Councillor Joanne Burton (Chairman)
Councillor Susan Walker

Gosport Borough Council

Apologies submitted

Havant Borough Council

Councillor Lulu Bowerman
Councillor Tim Pike (Vice Chairman)

Portsmouth City Council

Councillor Steve Pitt

Apologies for Absence (AI 1) – Councillors Alan Durrant, Alan Scard and standing deputy June Cully (Gosport BC); Councillor Lee Hunt (Portsmouth CC).

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

962 Minutes of the Meeting held on 26 September 2022 (AI 3)

RESOLVED that the minutes of the meeting held on the 26 September 2022 be signed as a correct record.

963 Matters Arising from the Minutes not specifically referred to on the Agenda (AI 4)

Minute 952 – Proposed crematorium development , Lee-on-the-Solent

Members were advised by the Treasurer of current progress on the proposal for a crematorium facility to serve the Gosport area. As agreed at the Joint Committee in September, a meeting had taken place with the developers and officers now had a clearer understanding of the proposal and related matters and its possible timescale, which was explained to members. In response to points raised by members it was explained that the officers would need to undertake further work, including on the helpful comments made, and would report back to the Joint Committee.

NOTED

964 Clerk's Items (AI 5) - None

965 Finance Strategy and Budget for 2023/24 (AI 6)

(TAKE IN REPORT OF THE TREASURER)

RESOLVED (1) that the Finance Strategy 2023/24, attached as Appendix A to the report, be approved;

(2) that the Finance Strategy 2023/24 be sent to the four constituent authorities to note for their information.

966 Revenue Budget Report - 2023/24 (AI 7)

(TAKE IN REPORT OF THE TREASURER)

In submitting the report the Deputy Treasurer drew specific attention to key areas within the report including the effects of inflation, utility price increases, and the recommendation that the scheme of fees and charges should apply from 1 January 2023.

(Within Appendix C to the report the following textual amendments were noted - that the percentage figure for a walk through cremation should be 9.8%; and that age 16 should read 18).

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

(b) That the proposed cremation fees and other charges as set out in Appendices B & C to the report be approved from 1 January 2023;

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

(d) That the Joint Committee writes to the Leader of each constituent authority to advise them of the annual payment to be received from the Portchester Crematorium Joint Committee in 2022/23 and 2023/24.

967 Portchester Crematorium Carbon Reduction Plan 2022 (AI 8)

(TAKE IN REPORT OF THE PROPERTY MANGER AND THE
CREMATORIUM MANAGER)

In presenting this report the Property Manger highlighted the key elements of the Plan and in response to questions envisaged that in terms of timescale Short Term could be taken as 12-18 months, and Medium Term up to 3 years, with the Plan document being reviewed during the 2025/26 financial year. In response to points raised by members about carbon offsetting it was explained that the officers would be looking at suggestions made, including a voluntary offsetting scheme, local 'greening' initiatives and the continuing development of accredited schemes and those through the Environment Agency. A further report would be brought forward.

RESOLVED that the report be approved.

**968 Manager and Registrar's Report (AI 9) -
General Statistical Report for September – November 2022**

(TAKE IN REPORT OF THE MANAGER AND REGISTRAR)

In submitting the Manager highlighted the continuing popularity of the use of Obitus multimedia system. In respect of the web casting element the company had now developed an option that would allow the visual tribute to be webcast as part of the service. This should be operational within the next couple of months.

RESOLVED that the report be received and noted.

969 Building Repairs and Renewal Programme (AI 10)

(TAKE IN REPORT OF THE PROPERTY MANAGER)

In submitting his report the Property Manager highlighted particularly the aim to bring forward to the next meeting details of the scheme to replace the present water feature facility. Reference was also made to progress on the cremator replacement programme. In response to a question about inflation and lead in times for projects the Property Manager outlined the tender and procurement process and contractual obligations.

RESOLVED that the contents of the report be noted.

970 Horticultural Consultant's Report (AI 11)

(TAKE IN REPORT OF THE HORTICULTURAL CONSULTANT)

In submitting his report Ashley Humphrey, the Horticultural Consultant, drew particular attention to the completed wood sculptures, which members were invited to view.

RESOLVED that the report be received and noted.

971 Date of Next Meeting (AI 12)

The next meeting of the Joint Committee will be at 2pm on Monday 20 March 2023 at Portchester Crematorium.

The meeting concluded at 2.48 pm.

Chairman

JH/me
13 December 2022
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