

Agenda



Greater Gwent Cremation Joint Committee

Date: Wednesday, 8 February 2023

Time: 11.00 am

Venue: Committee Room 3 - Civic Centre

To: Councillors Y Forsey, L Lacey, Lane, Thomas, S Evans, Leadbeater, J Simmonds, J Taylor and Cross

Item	Wards Affected
1 <u>Apologies for Absence</u>	
2 <u>Nomination of Committee Chair</u>	
3 <u>Declarations of Interest</u>	
4 <u>Minutes of the Previous Meeting</u> (Pages 3 - 6)	
5 <u>Budget Proposals and Review of Fees for 2023-24</u> (Pages 7 - 22)	
6 <u>Facilities Management</u> To receive an oral update from the Newport Norse representative	
7 <u>Funeral Director's Report</u> To consider any issues raised by local Funeral Directors	
8 <u>Manager's Report</u> (Pages 23 - 24)	

Contact: Anne Jenkins, Governance Team Leader
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Date of Issue: Thursday, 2nd February 2023

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Minutes



Greater Gwent Cremation Joint Committee

Date: 16 December 2022

Time: 10.00 am

Present: Councillors Y Forsey, L Lacey, Lane, S Evans and J Taylor

Joanne Hazlewood, Paul Dundon, Anne Jenkins, Neil Barnett and Emily Mayger

1 Apologies for Absence

Cllr Julian Simmonds, Cllr Tudor Thomas, Karl Donovan

2 Declarations of Interest

None received.

3 Minutes of the Previous Meeting

The Minutes of **18th July 2022** were accepted as a true record.

4 Review of Budget Performance 2022/23

Joanne Hazlewood – Finance Business Partner

The Finance Business Partner introduced the report which stated the financial position for the end of the November period and asked the committee to reflect on any potential impact of the position. The Finance Business Partner noted that the budget will be set at the next meeting and that the updates provided are for information purposes. The Finance Business Partner stated that the forecast presented had been based on actual cremations during the April to November period. The Finance Business Partner stated that with the projections from the December to March the total would be 1,558 as well as extra income that is accounted for from additional sales etc. The Finance Business Partner noted that when the budget was set there was a surplus and so the distribution had been reduced and the figures were revised and now their position is more favourable.

The Finance Business Partner highlighted some of the variances in the budget such as the underspend in employees due to a vacant post, the increase in premises costs over the last 4 years and the issues due to the age of the equipment in the crematorium. The Finance Business Partner added that they had introduced a Repairs and Renewals Fund and that as it would be a new reserve the budget for it should be reviewed when the wider budget is set. The Finance Business Partner added that there was also an underspend in the supplies and services due to a surplus from a previous bulk order but that this would also need to be reviewed when the budget is set.

The Finance Business Partner stated that there was more income then originally budgeted for at the end of November and added that there had been more cremations compared to the same period the year before. The Finance Business Partner stated that they had made some improvements to help remain competitive. The Finance Business Partner noted that they would continue to monitor the position but that they were projecting an increase in cremations compared to the year before meaning an additional £86, 000 as well as any extras or additional items that may be purchased. The Finance Business Partner wished to highlight that the tables in this report were done on the financial year and so would not match to the Manager report due to that being based on the January to December year.

The Finance Business Partner summarised that when the budget had been set they had been unaware of the cremation numbers but this has now been revised, the service duration times have been revised from 20 minutes to 40 and the projections had been cautious however income levels had stabilised. The Finance Business Partner added that they had been facing challenges with increasing contract prices costs and this must be considered when setting the budget.

The Finance Business Partner stated that the committee note the financial position for 22/23 and recommended that the committee notes the reduced distribution and that any shortfall can be funded from the reserves if required.

5 Facilities Management

The representative for Newport NORSE K. Donovan sent his apologies and submitted a brief statement which was read out. The statement noted that the tender for the refurbishment of the toilet and waiting area as well as the book of remembrance room would be live that day. K. Donovan also added that due to the usual 2-week Christmas shutdown for most contractors they would allow a return date of noon on Friday 20th January 2023 to allow the evaluation and scoring to take place on Monday 23rd of January. K. Donovan noted that he would attend the budget meeting that had been programmed for the 25th January in person to present the results of the tender and to seek permission to award the contract.

6 Funeral Director's Report

No Report Received.

7 Manager's Report - to follow

Paul Dundon – Team Manager

The Team Manager noted that sales had been buoyant and stated that the cost of living crisis had been expected to affect sales however they were not that different to previous years. The Team Manager highlighted that the cremation numbers were also looking favourable but that there would be some variance in the December figures as bookings were still being taken for that period but that the numbers looked as expected. The Team Manager added that the relining of the cremators was ongoing due to delays from contractors. The Team Manager added that Cremator Number 3 should be finished in the next week and so would be recommissioned just before or after Christmas and that the Number 4 cremator would be done in the new year. The Team Manager added that the work had been done with very little disruptive effect.

8 Live Event Link

The meeting terminated at 10.14am

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Report

Greater Gwent Crematorium Joint Committee

Part 1

Date: Wednesday 8th February 2023

Subject **Budget Proposals and Review of Fees for 2023-24**

Purpose To present the draft budget proposals for 2023-24, and associated fee setting.

Author Finance Business Partner - Systems

Ward General

Summary To review and consider the budget proposals and fees for 2023-24.

Appendix 1 Greater Gwent (Torfaen) Pension Fund Triennial Actuarial Valuation as at 31st March 2022

Appendix 2 Fees for consultation 2023-24

Appendix 3 Draft budget proposals 2023-24

Appendix 4 Distribution summary

Proposal Committee is asked to:

1. Consider the options outlined for 2023-24 cremation fees and the recommendation of a 2% increase
2. Agree to a budgeted distribution of £450k for Councils for 2023-24 which will be kept under review as the year progresses, noting the need for 'use of reserves' to achieve this.
3. Agree the resulting budget for 2023-24
4. Agree the use of updated and accurate population figures for the split of the annual distribution from 2023-24 onwards

Action by Service Manager for Environment and Leisure

Timetable

1. Any fee increases would be implemented from 01 April 2023
2. Draft budget proposals, fees and charges and distribution level to be agreed for 2023-24.

This report was prepared after consultation with:

- Head of Finance
- Service Manager for Environment and Leisure
- Team Manager-Bereavement
- Head of Law and Standards
- Head of People, Policy and Transformation

Signed

Background

It is necessary for the Joint Committee to set the budget for the coming year, requiring the consideration of 'cremation fees' for 2023-24 and based on the resulting budgeted surplus and overall financial position, a budgeted 'distribution' to partner Councils.

The fee options are detailed within this report, along with the resulting draft budget proposals for 2023-24, which show a surplus of £312,971, prior to any distribution, or fee increase, which indicates the Committee will need to consider options for the distribution level going forward, as we have indicated in previous meetings.

Financial Summary 2022-23

As part of setting the 2023-24 budget; the committee need to be aware of the financial performance in the current year, and any issues which are relevant for 2023-24.

At the December meeting, we reported the detailed financial position as at 30 November, along with explanations for variances to budget. We have now revised the figures to 31 December, as shown in the summary below. A key variable is the number of cremations and the forecast for this year is noted below and in detail on Table 2. This is a key factor in building the budget for 2023-24 and into the medium term.

Table 1 – Financial Forecast 2022-23

Forecasts based on actual cremations Apr-Dec (1,190) and 85% capacity Jan-Mar (381)

Total 1,571 cremations + 15k per month other income eg memorials/inscriptions/rent etc

	FY Budget 22-23	Actual to 31 Dec	Forecast 22-23	Variance to Budget
Total INCOME	(1,254,360)	(1,076,784)	(1,434,747)	(180,387)
Employees	317,821	243,072	318,072	251
Premises	350,000	71,396	254,479	(95,521)
Repairs + Renewals Reserve	100,000	46,056	178,936	78,936
Transport	1,010	301	301	(709)
Supplies & Services	181,782	90,308	151,862	(29,920)
Capital Financing	67,722	0	53,161	(14,561)
Total EXPENDITURE	1,018,335	451,132	956,811	(61,524)
(SURPLUS) / DEFICIT	(236,025)	(625,652)	(477,936)	(241,911)
Less Budget Distribution	450,000		450,000	
(Increase)/Decrease to Balances	213,975		(27,936)	

Potential impact on Reserves at 31st March 2023

Reserves b/f £1,046,681	832,706		1,108,617	
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The reduced budgeted income levels for 2022-23 of £1.25m reflect a fee of £828 per adult cremation and 1,517 services (85% capacity). Revising the service durations from 20 minutes to 45 minutes, consistent with private enterprises, has had a positive impact on cremation numbers, and along with the lower fee at Gwent Crematorium, compared with those of our private competitors, these factors have had a positive effect on the previous declines we were experiencing, and the most recent projection is 1,571 cremations in 2022-23.

Table 2 – Cremation Numbers 2022-23

Apr-Dec 22-23 are actual cremation numbers, and Jan-Mar projected on 85% of available service times booked. 9.30 am slot is often available

Cremation numbers:	21-22	22-23	Variance
Apr	111	141	30
May	93	143	50
Jun	83	129	46
Jul	100	122	22
Aug	121	131	10
Sep	141	119	-22
Oct	123	132	9
Nov	146	141	-5
Dec	139	132	-7
Jan	134	<i>125 projected</i>	-9
Feb	129	<i>119 projected</i>	-10
Mar	134	<i>137 projected</i>	3
TOTAL	1,454	1,571	117

When the budget for 22-23 was set, the budget surplus for 2022-23 was £236k and Committee agreed a distribution of £450k, based on utilising reserves for any balance. This was always subject to on-going review and in the medium term, would require a review of a sustainable level of distribution. A mixture of better income and lower costs has resulted in not needing to draw on reserves but highlights that the historic distribution levels of £950k are no longer sustainable going forward.

The current year's financial performance suggests:

- A review of cremation numbers is required
- The repairs and renewals reserve contribution requires review.
- A permanent reduction in the distribution is required at levels closer to the budgeted surplus

Greater Gwent (Torfaen) Pension Fund Triennial Actuarial Valuation as at 31st March 2022

The Greater Gwent (Torfaen) Pension Fund has carried out a valuation to assess the overall funding level of the Pension Fund, to ensure that there are sufficient assets in the Pension Fund to cover the pension benefits, and to set the employer contribution rate for the three-year period commencing on 1st April 2023.

Included in Appendix 1 is the actuarial valuation letter, notifying us that a review was carried out as at 31st March 2022, and the results attached, note the key results/changes, which are summarised in the table as a substantial decrease to the employer contributions from 21.4% to 9.7% from 1st April 2023.

This decrease should be noted by the Committee, along with the lower costs this gives rise to. With a pension budget of £49k in 2022-23, the impact would be a reduction of £23k. This decrease offsets the inflationary increases for pay award in the 2023-24 budget proposals.

2023-24 Budget

The 2023-24 budget in Appendix 3, has been set in a challenging environment of substantial cost increases due to high inflation, in particular staff costs and energy which are significant issues for the service. As noted, a number of budget headings have also required review. The following explanations and analysis / information highlights the key parameters for the draft budget

Costs

1. The key budget planning assumptions are included in the Table below

Table 3 – budget planning assumptions - costs

	Budget 2022-23	Inflation %	Budget 2023-24
Staff Costs	317,821	6%	313,890
Energy-Gas	58,433	245%	201,594
Energy-Electricity	38,036	137%	90,145
Water	3,710	3%	3,821
Refuse Collection	6,671	8.2%	7,218

2. As noted, a review of some cost headings is suggested by the current year's financial performance, as follows:

Premises – Repairs and Renewals budget contribution

Due to the increasing maintenance costs of cremators, the repairs and renewals reserve was introduced in 2022-23, to ensure costs could be managed throughout the lifecycle of the cremators. During the financial year, the cremators have required relining, which originally was forecast at £85k, but additional repair work has been necessary on cremator 3, and is likely to be required on cremator 4, which in total would be an additional £34k. Whilst setting the budget we are recommending an increase to the repairs and renewals reserve of £50k, and we will continue to monitor and report this area, until we gain better clarity on the reserve level required.

Supplies & Services – Burial memorials

30k underspend is due to there being surplus budget held for the bulk purchase of burial memorials. Due to the fact that they are ordered in bulk, there has been no requirement for purchases in this financial year. The Committee should note the budget saving included in the budget proposals for 2023-24, however this may be an area of pressure, if bulk purchases are required in future years.

Income

The position as at the end of December, is showing an out-turn forecast of £180k more income than budgeted. The budgeted position was based on 85% of available service times being booked, and the table presented highlights that there has been an increase in cremation numbers compared to the same period last year. Gwent Crematorium have improved their offering, as agreed by Committee, by having a full audio upgrade, including external speaker replacement, and the ability to show visual tributes during the service. Longer service times have also been introduced, and this, along with lower fees than our private competitors, has contributed to the increase in cremation numbers.

The draft budget is based on 1,607 cremations and this provides £1.51m income, based on the current fee of £828, an increase in budgeted income of £255k compared to 2022-23.

A comparison of fees charged by local competitors is included in Appendix 2 which confirms that the Gwent Crematorium service charges one of the lowest fees in the local Gwent Market, albeit slightly higher than those in South and South West Wales. On the basis of the additional income already generated from increased crematorium numbers and the need to maintain competitiveness to sustain those numbers, officers recommend that a small fee increase of 2% is implemented for the 2023-24 financial year, which will partly offset the higher energy costs.

Resulting Budget

The resulting budget, based on the assumptions and recommendations above is shown in Appendix 3 and shows an increased surplus of £77k compared to 2022-23. This results from:

- Increased cremation numbers, from 1517 to 1607, based on 90% rather than 85%, which has been updated due to actual cremation numbers in 2022-23
- Lower staff costs due to lower pension costs £23k
- Lower supplies and services costs £19k
- Higher energy and other premises costs, including renewals reserve contribution £200k

Distribution

A lower distribution of £450k is being financed and paid in the current 2022-23 financial year. The level of reserves can sustain this for the 2023-24 financial year given it is increased at over £1m. It seems likely that a more sustainable long-term level is even lower – somewhere in the £300k mark, but the Head of Finance is content that the current £450k can be sustained for 2023-24 and reviewed yearly.

The distribution of the dividend is based on population and this basis is used for many jointly funded services in SE Wales. The current distribution is historical and the population split has not been updated since 1996, when the Joint Agreement was signed. Following the publication of the updated population numbers following the 2021 census, it is now a good time to update this as we have the opportunity of using up to date information. The Committee is also asked to consider updating this and the impact of that is shown in Appendix 4. Officers recommend moving to the new split based on updated and accurate population figures from 2023-24.

Refurbishment works

As reported when setting the budget for 2022-23, there has been an indication of a need to undertake £193k worth of refurbishment work, which at the time, we advised could be treated as a one off cost, reducing the reserve balances. However it was recommended to instead capitalise the costs, resulting in an annualised revenue cost over 15 years, reflective of the remaining life of the asset, and the associated revenue cost was factored into the budget. As the works have not yet progressed, there is an underspend in 2022-23.

A pre-tender asbestos repair and demolition survey has only recently been carried out, and tenders are scheduled to be assessed on 23rd January. It is anticipated that the refurbishment costs may increase substantially considering contract prices and market pressures over the last 12 months, but we are unable to provide any further details at this stage.

Risks

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Budgeted income level is unachievable with the increased competition	H	H	Consider reducing the budgeted income level	Head of Finance
Projected cremation numbers continue to fall, resulting in deficit position	H	H	Further draw down on reserves or reduced distribution	Head of Finance
Refurbishment work costs increase substantially considering cost rises and market pressures over the last 12 months	H	H	Consider options for funding the refurbishment works to minimise the pressure on the annual revenue budget	Head of Finance

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

The overall aim of the budget proposals is to ensure the on-going delivery of the Cremation service whilst also providing an income source to Gwent Councils.

Options Available and considered

There are options available for consideration, for both fees and distribution levels

All the following assumptions are based on cremation numbers of 1,607 projected for 2023-24, estimated on 90% capacity.

1. No fee increase would ensure we remain competitive, with a lower than average fee, and we could maintain cremation numbers at a consistent level. Additional income of £255k is achievable, based on the increased cremation numbers, and latest projections of sundry income eg burial memorials. However, a decision to freeze the current fee level, would accelerate the need to reduce the distribution further.
2. A 2% fee increase, would increase the fee from £828 to £845, and could result in total additional income of £27k. This fee level would still be lower than the average of our geographically nearest competitors.
3. A 4% fee increase would increase the fee from £828 to £861, and could result in total additional income of £53k. This fee level would still be lower than the average of our geographically nearest competitors.
4. A 10% fee increase, in line with current inflation rates, would increase the fee from £828 to £911 and result in additional income of £133k. This fee level is still lower than the other Gwent based crematorium and would sustain the distribution of £450k into the medium term, as long as cremation numbers held up. It would not achieve a price differential that currently exists.

Preferred Option and Why

It is recommended that there be a 2% fee increase in 2023-24. Having improved the service provided, by increasing service times in line with the competition, and offering visual tributes, it is felt that Gwent Crematorium is now well placed in the current market, and is attracting increased business from funeral directors and families, however as costs, particularly energy, are increasing substantially, it is felt that a small fee increase would benefit the Committee in the medium-term.

Comments of Chief Financial Officer

The budget has been prepared using the up to date understanding of inflationary pressures and service issues. It is good to see the Gwent Service attracting a good level of business following improvements to the 'offer' and the fee recommendation is designed to consolidate and build on the current success here and help secure the increased numbers now assumed in the budget.

Given the good level of reserves currently held, a £450k distribution is approved for the budget and will require a draw from reserves to achieve. This can be reviewed as the year progresses, but this level is sustainable currently and will need to be reviewed over the medium term.

The Committee is also recommended to approve the updated population split which governs the split of the distribution to Councils. Most shared services across 'Gwent' are now using updated figures, following the publication of the results of the recent UK Census.

Comments of Monitoring Officer

There are no specific legal issues arising from the Report at this stage.

Comments of Service Manager for Environment & Leisure

Comments of Head of People, Policy and Transformation

There are no HR related matters arising from this report.

Comments of Cabinet Member

Scrutiny Committees

n/a

Equalities Impact Assessment and the Equalities Act 2010

n/a

Children and Families (Wales) Measure

n/a

Wellbeing of Future Generations (Wales) Act 2015

In preparing this report, the Wellbeing of Future Generations (Wales) Act 2015 has been considered by balancing short-term needs with the need to safeguard the ability to also meet long term needs. We are considering options to provide a service which will allow us to withstand the competitive market, and meet our future wellbeing goals and objectives, and in doing so, understand the importance of involving those with an interest in achieving them, and ensuring that those people reflect the diversity of those to whom we provide a service.

APPENDIX 1



Local
Government Pension
Scheme



The Greater Gwent (Torfaen) Pension Fund

administered by Torfaen County Borough Council

Your ref/Eich cyf:
Our ref/Ein cyf:
Date/Dyddiad: 11/11/2022

Please contact/Cysyllter â: Mrs J Griffiths
Direct line/Llinell union: 01495 766280
Email/Ebost: joanne.griffiths@torfaen.gov.uk

Gwent Crematorium

Dear Meirion,

GREATER GWENT (TORFAEN) PENSION FUND **TRIENNIAL ACTUARIAL VALUATION AS AT 31ST MARCH 2022**

I am pleased to report that the Triennial Actuarial Valuation of the Greater Gwent (Torfaen) Pension Fund as at 31st March 2022 has now been substantially completed.

The purpose of the valuation is to assess the overall funding level of the Pension Fund:

- i. to ensure that there are sufficient assets in the Pension Fund to cover the pension benefits accrued in respect of all active, deferred, pensioner and dependent members of the Greater Gwent (Torfaen) Pension Fund and;
- ii. to set the employer contribution rate for the three-year period commencing on 1st April 2023.

Overall Results

The whole of Fund results has indicated an improved funding level (current assets expressed as a proportion of all current and future liabilities) to 97%, an increase of 11% in comparison to the 2019 position.

During the inter-valuation period (2019-2022), the Pension Fund has experienced:

- Stronger than expected investment returns
- The number of early leavers (members leaving their employment without an entitlement to an immediate pension) was significantly higher than anticipated
- Benefit increases less than expected

Each of these experiences has had a positive effect on the funding level improvement noted above.

However, there are several factors that have adversely impacted the funding level, including:

- higher than anticipated costs relating to ill health retirements;
- Higher than anticipated increases in salaries; and
- The number of pensions ceasing has been lower than expected

Overall, significantly better than expected investment performance has offset the increased pressure on liabilities due to adverse membership experience, which has led to an improved funding position. However,

whilst future market conditions are expected to be better than they are currently, they're not expected to be as positive as envisaged during the last review in 2019.

The funding level relating to each individual employer within the Fund reflects its own workforce profile and its own actual experience over the preceding three-year period. It is however important to recognise that funding levels (either at whole of Fund level or per employer) are not the driver of future contribution rates.

Your Results

The attached schedule sets out the valuation results as they relate to your organisation providing your individual funding level and the proposed employer contribution rates for the three years from 1st April 2023. In the case of Gwent Crematorium as a result of the work undertaken by the Actuary your contribution rate has decreased.

Within the schedule you will find further details of the assumptions used in calculating these contribution rates which is also set out within the draft Funding Strategy Statement (FSS) policy.

Funding Strategy Statement (FSS)

In addition to a draft schedule setting out your contribution rates I have also attached a copy of the draft FSS and accompanying policies for your information. The FSS is a statutory document that the Pension Fund is required to prepare and publish in accordance with the LGPS regulations and sets out clearly the approach taken by the Fund Actuary in setting contribution rates. In accordance with the Pension Fund's review of the FSS, I am required to consult all scheme employers on the policies and invite comments by **23rd December 2022**. Following the conclusion of the consultation period, all comments received will be considered and, where appropriate, reflected in the final FSS policy for consideration by Pensions Committee. The revised FSS and accompanying policies will be published with effect from 1st April 2023 alongside the rates and adjustments certificate.

Employer Forum 23rd November 2022

You are invited to attend the Pension Fund employer forum event which takes place on the 23rd November 2022 at 1pm in the Council Chamber at Torfaen County Borough Council's office. The forum will provide an update on the Pension Fund and will include a presentation from the Fund Actuary covering the triennial valuation process set out within this letter. Whilst the meeting is intended to provide a general update to all scheme employers, questions relating to your own results may be addressed by officers and the Actuary at the end, if time allows.

If you'd like to discuss this letter and its contents, please contact me no later than the **23rd December 2022**.

I look forward to hearing from you

Yours sincerely

Joanne Griffiths
Pensions Manager

Greater Gwent (Torfaen) Pension Fund 2022 Actuarial Valuation

602 Gwent Cremation Committee - Notification of draft employer results

Introduction

This schedule contains a summary of the results of the 2022 actuarial valuation of the Greater Gwent (Torfaen) Pension Fund ("the Fund"), specifically those relating to the Employer or Pool/Group named above. Its main purpose is to notify you (the Employer) of the contribution rates payable from 1 April 2023 to 31 March 2026 as well as your funding position on the valuation date. It also contains detailed technical information explaining the results and how they have changed since the previous valuation. This information may be of use to any professional advisors examining your valuation results. Please see the final section of this schedule for further information, and read these in conjunction with the Funding Strategy Statement (FSS) which you will receive from the Fund for consultation purposes.

Contribution rates

	Primary	Secondary	Total		
Employer contribution rates for year ending	% of pay	% of pay	£	% of pay	£
31 March 2023				19.5%	0
31 March 2024	21.4%	-11.7%		9.7%	
31 March 2025	21.4%	-11.7%		9.7%	
31 March 2026	21.4%	-11.7%		9.7%	

APPENDIX 2 – FEE REVIEW

1. FEES in 2022-23

The table below shows the current cremation fee (as at Dec 22) in Gwent, in relation to our geographically nearest competitors.

	Basic adult Cremation fee* 1 Dec 22
ABERDARE	739.00
PONTYPRIDD	739.00
BRIDGEND	745.70
CARDIFF	780.00
GWENT	828.00
HEREFORD	862.00
LANGSTONE VALE (PRIVATE)	950.00
SIRHOWY VALLEY (PRIVATE)	950.00
BARRY	980.00
FOREST OF DEAN	1025.00
GLOUCESTER	1032.00
AVERAGE FEE	875.52

* Cremation fee, plus medical referee's fee and environmental surcharge

STATISTICS

Financial Year	Actual cremations
April 2013 – March 2014	2781
April 2014 – March 2015	2886
April 2015 – March 2016	2872
April 2016 – March 2017	3013
April 2017 – March 2018	2850
April 2018 – March 2019	2352
April 2019 – March 2020	2257
April 2020 – March 2021	2097
April 2021 – March 2022	1454
April 2022 – March 2023 (projected)	1571
April 2023 – March 2024 (projected)	1607

2022/23 projections of 1571 are based on actual cremations Apr-Dec, and projections for Jan-Mar, whereas 2023/24 are based on projections of 90% capacity for the full year

2. CREMATION FEES for 2023-24

The following table shows the impact of various increases in the fees, based on the projected 23-24 cremation numbers of 1,607, which is 90% of full capacity.

Based on cremation numbers of 1,607 (projected for 2023-24)

% increase / decrease	Revised Fee	Impact on adult cremation fee	Impact on income levels
0%	£828	£0	£0
2%	£845	£17	£27,319
4%	£861	£33	£53,031
10%	£911	£83	£133,381

APPENDIX 3 – DRAFT BUDGET PROPOSALS 23-24

Income based on no fee increase and 1607 cremations @ £828 which is 90% maximum cremations (1785)
+ 180k other income
eg memorials/inscriptions/rent

	22/23 ESTIMATE	23/24 DRAFT ESTIMATE based on no fee increase £828	23/24 DRAFT ESTIMATE based on 2% increase £845	23/24 DRAFT ESTIMATE based on 4% increase £861
INCOME	-1,254,360	-1,510,182	-1,537,501	-1,563,213
Employees	317,822	313,890	313,890	313,890
Premises	350,000	502,260	502,260	502,260
Repairs and Renewals Reserve	100,000	150,000	150,000	150,000
Transport	1,010	1,010	1,010	1,010
Supplies + Services	181,782	162,329	162,329	162,329
Capital Financing	67,722	67,722	67,722	67,722
EXPENDITURE	1,018,335	1,197,211	1,197,211	1,197,211
(SURPLUS)/DEFICIT prior to distribution	-236,025	-312,971	-340,290	-366,002

APPENDIX 4 – DISTRIBUTION SUMMARY

	Population 1996	% share	Distribution based on 1996 population	StatsWales Population 2021	% share	Revised Distribution based on updated population	Difference
Blaenau Gwent	77,400	17.59	79,155	66,993	13.89	62,489	16,666
Caerphilly	66,800	15.18	68,310	70,136	14.54	65,421	2,889
Monmouthshire	81,200	18.45	83,025	93,194	19.32	86,929	-3,904
Newport	120,900	27.48	123,660	159,658	33.09	148,924	-25,264
Torfaen	93,700	21.3	95,850	92,453	19.16	86,237	9,613
TOTAL	440,000	100	450,000	482,434	100.00	450,000	

Manager's Report

Statistics

MEMORIAL SALES

MONTH	VASE BLOCKS	SANCTUM VAULTS	LEASE RENEWALS – vase blocks	LEASE RENEWALS - vaults
July	2	2	3	0
August	4	3	11	1
September	3	3	6	0
October	2	2	3	1
November	5	3	3	1
December	3	0	4	1

CREMATIONS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Jan	141	134	241	211	233	246	268	240	262	278	220	254	278
Feb		129	225	197	211	254	258	243	262	254	200	268	256
Mar		134	148	196	204	230	299	277	287	241	267	279	249
Apr		141	111	223	178	237	229	268	245	222	268	237	193
May		143	93	240	195	219	266	266	230	234	274	270	232
Jun		129	83	140	150	164	260	264	241	239	218	193	232
Jul		122	100	91	212	186	219	211	237	257	211	175	204
Aug		131	121	98	165	176	236	244	187	206	183	168	241
Sep		119	141	149	181	173	228	228	232	204	194	158	221
Oct		132	123	141	206	193	240	224	225	243	234	186	233
Nov		141	146	186	169	190	251	239	249	222	226	176	220
Dec		132	139	215	197	166	191	244	266	248	200	182	234
	141	1586	1671	2087	2301	2434	2945	2948	2913	2848	2695	2546*	2793

NB January cremation figures are subject to slight change due to possible further bookings

RE-LINING OF CREMATORS

The re-commissioning of cremator #3 has now taken place, and the reline of #4 cremator will commence at the beginning of February.

ANNUAL INSPECTION BY ENVIRONMENTAL HEALTH OFFICER

The annual compliance inspection and report review by the Senior Environmental Health Officer for Torfaen County Borough Council took place in December. The inspection was very favourable, and the crematorium has retained its status as a low risk operation.