



Wednesday, 17 June 2020

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 25 June 2020 in the Council Chamber, Council Offices, Foster Avenue, Beeston NG9 1AB, commencing at 6.00pm.

Should you require advice on declaring an interest in any item on the agenda, please contact the Interim Monitoring Officer at your earliest convenience.

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

A G E N D A

1. APPOINTMENT OF CHAIR

2. APPOINTMENT OF VICE CHAIR

3. APOLOGIES

To receive any apologies and notification of substitutes.

4. DECLARATIONS OF INTEREST

Members are requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest in any item on the agenda.

5. MINUTES

(Pages 1 - 2)

To approve the minutes of the previous meeting held on 19 March 2020.

6. CREMATION NUMBERS AND GENERAL UPDATE (Pages 3 - 6)

To provide the Joint Committee with the latest update on cremation numbers and a general update including the Covid-19 response.

7. ANNUAL REPORT STATEMENT OF ACCOUNTS 2019/20 (Pages 7 - 20)

To present the attached Annual Report and Statement of Accounts for 2019/20 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium.

8. SCHEDULE OF MEETINGS

22 October 2020 - Bramcote Crematorium
14 January 2021 - Bramcote Crematorium
18 March 2021 - Bramcote Crematorium
17 June 2021 - Bramcote Crematorium (Annual Meeting)

The Joint Committee is asked RESOLVE that the proposed schedule of meetings is approved.

9. EXCLUSION OF PUBLIC AND PRESS

The Committee is asked to RESOLVE that, under Section 100A of the Local Government Act, 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Act.

10. OTHER POSSIBLE SERVICES (Pages 21 - 30)

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

THURSDAY, 19 MARCH 2020

Broxtowe Borough Council

Councillors: S J Carr
M Radulovic MBE
P D Simpson (substitute)

Erewash Borough Council

Councillors: C Hart, Chair
G Hickton

Apologies for absence were received from Councillors R I Jackson and W Major.

55 **DECLARATIONS OF INTEREST**

There were no declarations of interest.

56 **MINUTES**

The minutes of the meeting held on 16 January 2020 were confirmed and signed as a correct record.

57 **MORTALITY PREDICTIONS**

Members noted a report which provided information on mortality predictions as supplied by Public Health England. The Joint Committee was informed that short-term factors, such as Covid-19, may temporarily accelerate the death rate for the elderly and medically vulnerable.

58 **SCHEDULE OF MEETINGS**

The Joint Committee was informed that the next meeting would be held on 25 June 2020.

59 **EXCLUSION OF PUBLIC AND PRESS**

RESOLVED that, under Section 100A of the Local Government Act, 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A of the Act.

60 CREMATORIUM UPDATE

The Joint Committee noted a report which gave an update on the latest information regarding the Crematorium.

Report of the Deputy Chief Executive

CREMATION NUMBERS AND GENERAL UPDATE

1. Purpose of report

To provide the Joint Committee with the latest update on cremation numbers and a general update including the Covid-19 response.

2. Background and Detail

At its meeting of 20 June 2019 Joint Committee noted and requested the following:

“Concern was raised that the number of cremations was lower than anticipated which created a budget shortfall. RESOLVED that a detailed report on cremation numbers ... be brought to the Joint Committee.”

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
April	249	310	262	190	228	190	302
May	233	229	231	230	251	230	269
June	206	299	246	253	198	212	
July	236	233	213	200	178	196	
August	234	210	201	181	201	194	
September	233	219	233	198	153	175	
October	261	236	212	207	191	207	
November	268	237	255	221	221	210	
December	298	295	257	235	196	202	
January	309	261	315	298	273	272	
February	321	305	315	269	241	204	
March	323	300	263	263	217	240	
TOTAL	3171	3134	3003	2745	2548	2532	

It can be seen that Covid-19 had some impact on increased funeral numbers in March this year and a significant impact in April and May this year. This required some extended hours working and some support from other Broxtowe Borough Council services as at times some Crematorium staff were shielding or self-isolating. At the time of writing, funeral numbers for June have returned to “normal”, but numbers permitted to attend funerals are still restricted to 10. Further details are given in the appendix.

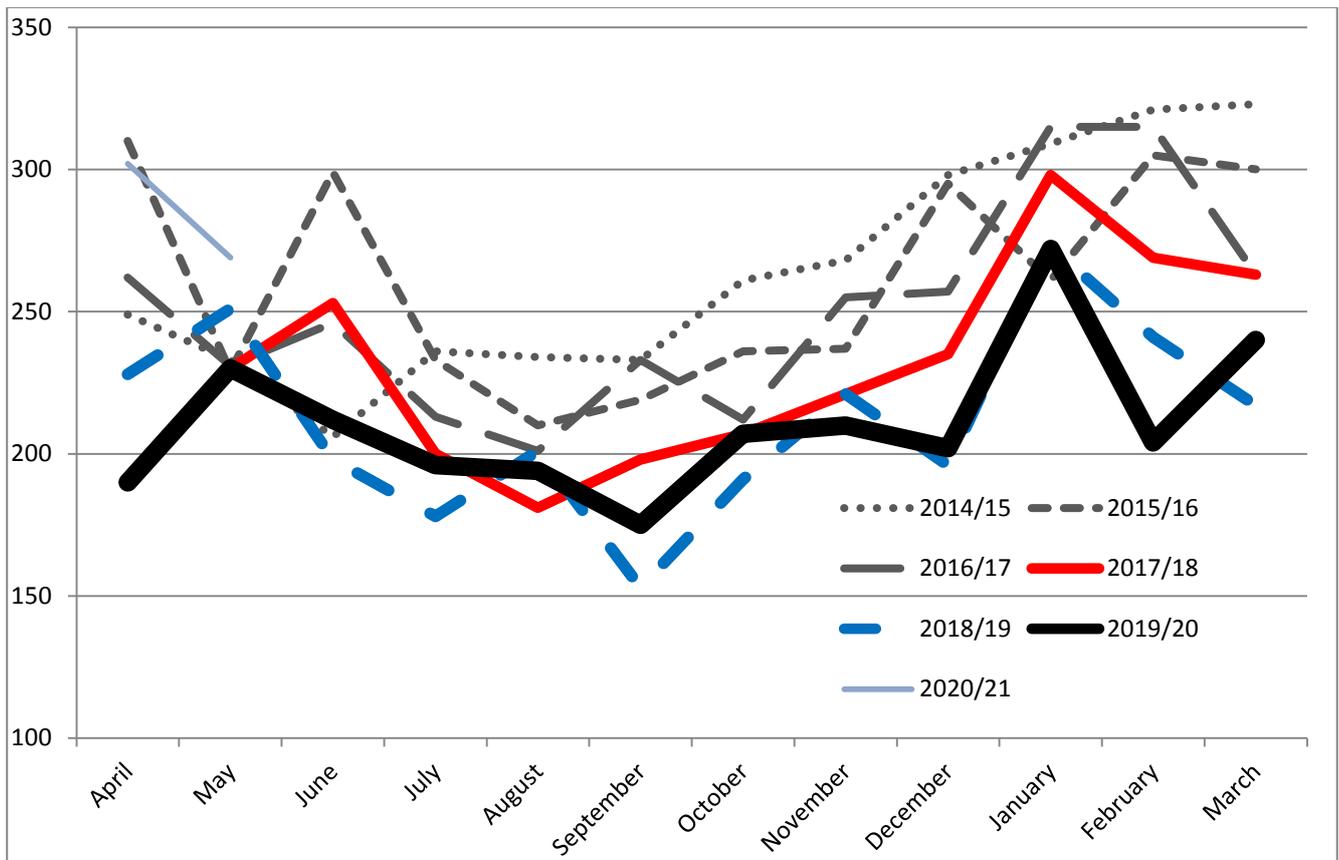
In terms of other updates:

- Tenders for improved bereavement software have now been received and are being analysed – a verbal update will be provided to Committee.
- A hearth replacement was completed at the end of May.
- Some waived charges for under 18’s are now being recouped through the government’s Children’s Funeral Fund for England. Further details are given in the appendix.

Recommendation

The Joint Committee is asked to NOTE the report.

Graph of Bramcote cremation numbers by month and financial year



Estimating numbers for the remainder of the year

It is, of course, difficult to predict cremation numbers for the rest of the year. On the one hand any resurgence in Covid-19 could lead to a significant increase again; on the other hand, the first wave had a particular focus on those with underlying health conditions – in some cases, sadly, these people may well have passed away during 2020/21 regardless of Covid-19. Regular updates will be brought to committee. Early indications are that cremation numbers are down in June.

Covid-19 pricing changes

Funeral numbers were restricted to 25 from 23rd March and then to 10 from 24th March. No change was made to the basic funeral price (£712 until 31st March, £730 from 1st April as part of the usual annual planned increase); but from 23rd March (and on-going) the cost of a live webcast was significantly reduced from £65 to £30 (cost only, no profit) and there has been significant uptake of this – 318 webcasts in total (from 23rd March to time of writing) representing 43% of the 746 funerals that took place.

There has also been a large increase in demand for direct funerals (no service) which are offered at a much reduced price (£500 before and after 31st March). However, these still only accounted for 10% of funerals at their peak in April.

There have been very few complaints suggesting a general understanding of the measures required, along with an appreciation of the options of reduced-price webcasting or direct cremation.

The loss of income from the increased take-up of direct funerals and from the elimination of the profit element of live webcasting charges, has been more than exceeded by the increase in income from the increase in funeral numbers. However, gas costs will have increased and there have also been additional staff costs (overtime and seconded staff) to help meet the demand. A fuller analysis will be provided once the crisis is over / subsided and all the relevant data is available.

General Covid-19 response

- In line with many other crematoria, funeral numbers at Bramcote were reduced to 10 (nationally the picture has varied from zero, 5, 10, 15 through to 20).
- A small temporary body storage facility was installed at Bramcote in April in case the lockdown measures did not have the desired impact and in case of any issues with the cremators (which have been working near full capacity). Fortunately, this was not needed and was removed this month.
- Bramcote staff have worked extended shifts, weekends and Bank Holidays and have been supported by staff from Broxtowe's grounds maintenance team and by a volunteer from the Council's furloughed Liberty Leisure Company.
- A number of Bramcote staff had to self-isolate at the start of the outbreak, and one member of staff remains shielded at the time of writing.
- A protective screen for chapel attendants is being installed in the larger (Serenity) chapel and, once completed, consideration will be given to raising the number of mourners allowed in chapel.
- The public and funeral directors have generally been very supportive, or at least understanding, of the extraordinary measures required during the Covid-19 pandemic.
- One incident required did require police attendance but this was associated more with disagreements between factions of the large numbers who sought to attend, rather than a disagreement with the Crematorium's rules and its staff.

Social Fund (Children's Funeral Fund for England) Regulation 2019

Committee will recall that for a number of years it has waived the standard cremation fee for under 18's, Mercifully, such funerals represent a very small proportion of funerals at Bramcote.

On the 23 July 2019, the government introduced the Social Fund (Children's Funeral Fund for England) Regulation 2019. The CFF was introduced to spare parents from, in most cases the unexpected costs of their child's funeral. This is achieved by the government establishing a grant regime so that local authorities and private sector providers can claim to recover the costs of providing children's funerals and not charging the parents for doing so. The CFF defines children as up to 18 years of age and post 24-week gestation Still-Born babies.

These costs are now being recovered from government, but due to the small numbers, the impact on income will be relatively modest. Further analysis will be provided to the next Committee.

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Report of the Treasurer

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2019/201. Purpose of report

To present the attached Annual Report and Statement of Accounts for 2019/20 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium.

2. Detail

Joint committees no longer have a statutory obligation to prepare accounts that will be subject to external audit. The expenditure and income overseen by the Bramcote Bereavement Services Joint Committee will only be subject to statutory audit as part of the main accounts of the constituent audited bodies, namely Broxtowe and Erewash Borough Councils. There is no longer a requirement for an annual return or governance statement for the Bramcote Bereavement Services Joint Committee.

A summary of the overall net expenditure on the Crematorium's General Balance and details of requests to carry forward unspent budget from 2019/20 to 2020/21 are set out in the Appendix.

Recommendation

The joint committee is asked to RESOLVE that:

- 1. The attached Annual Report and Statement of Accounts for the financial year 2019/20 be approved as the basis for generating accounting entries to the two constituent authorities**
- 2. A requested to carry forward £55,505 from 2019/20 to 2020/21 as per the appendix be approved**
- 3. The accumulated revenue surplus and other investments be retained by the Joint Committee for possible future use with the position being reviewed when the revised 2020/21 estimates are considered.**

Background papers

Final accounts working papers

APPENDIXSummary of overall position

The accounts show a revenue account surplus of £99,287 at the end of 2019/20, a decrease of £213,445 when compared to 2018/19 and £20,777 below the estimated amount when the budget was prepared.

Items requested to be carried forward to 2020/21 (total £55,505)a) Epilog Upgrade (£15,720)

Tender bids for a new Bereavement software is currently being evaluated it is hoped an award will be made and the new software implemented in 20/21. A carry forward of this budget to 2020/21 is requested.

b) Heat Exchanger (£20,135)

Difficulty in finding a specialist supplier and obtaining full inspection report for Crematorium to help move this forward has resulted in this underspend, £3,115 was spent in year on preparatory works. Therefore, a carry forward of this remaining budget to 2020/21 is requested.

c) Cremator Reline & Hearth (£19,650)

Hearth replaced in 2018/19 and remaining budget relates to Reline replacement which wasn't required in 19/20. A carry forward of this budget to 2020/21 is requested.

**BRAMCOTE
BEREAVEMENT SERVICES
JOINT
COMMITTEE**



**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
2019/20**

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FOREWORD

Bramcote Crematorium was opened in 1979 as the result of a joint initiative by Broxtowe and Erewash Borough Councils who recognised a need for the provision of cremation facilities easily accessible to people of the area.

The Joint Committee was formed to oversee the planning and building of the crematorium and subsequently to direct the management of its operation. The original capital cost of the crematorium was met by equal contributions from Broxtowe and Erewash Borough Councils and the balance of these contributions has since been used to effect most works of enhancement. On occasions where one of the constituent authorities has solely provided the necessary funding, then arrangements have been made to repay such amounts through a redistribution of any revenue surplus within the accounts.

Membership of the Joint Committee comprises elected members from each of the constituent authorities, the number nominated by each reflecting the populations of the respective areas, which at present are approximately equal.

The Joint Committee employs directly a Bereavement Services Manager and other operational staff to run the crematorium on a day-to-day basis and appoints officers of the constituent authorities to provide central and specialist services.

Bereavement Services Manager

ANNUAL REPORT 2019/20

The year ended 31 March 2020 was the thirty ninth full year of operation for the crematorium, in which it has continued with its reputation of excellent service to the community. Directly serving the area of the constituent authorities of Broxtowe and Erewash, the crematorium is also readily accessible to the northern and western parts of the City of Nottingham.

The Joint Committee aims to fix fees which are not only competitive with those of surrounding crematoria, but which also cover operating costs. The policy in 2019/20 was to continue to charge a standard single adult fee of £712 for cremations.

The following table shows the number of cremations conducted during the prior four years by area of origin.

Area	2019/20	2018/19	2017/18	2016/17
Broxtowe	816	778	911	833
Erewash	735	786	819	782
Nottingham	567	572	617	834
Other	332	335	443	554
	2450	2471	2790	3003

The 2018/19 accounts have been restated to reflect a change in the treatment of the crematorium's assets and liabilities in the Nottinghamshire Local Government Pension Scheme (LGPS). These were previously included in Broxtowe Borough Council's accounts but as the crematorium is a separate body within the LGPS these are now included in crematorium's accounts. Consequently, the crematorium's 2018/19 accounts have been restated to reflect this to allow an appropriate comparison with 2019/20. This has no impact upon the crematorium's useable reserves.

The 2019/20 deficit on the provision of services totalled £447,945. This was £125,777 more than the anticipated deficit revised estimated deficit of £322,168.

The original 2019/20 budget was based upon an assumption of 2,600 cremations for the year. A fall in the number of Cremations during the year resulted in this being reduced to 2,460 in the 2019/20 revised estimate. The actual number of cremations in 2019/20 was 2,450 and only 10 below the revised estimate figure. The Cremation numbers achieved in 2019/20 are not thought to have been affected by the Covid-19 pandemic. This is expected to have a more significant impact upon the 2020/21 accounts.

Actual income from cremations in 2019/20 was £52,050 lower than the 2019/20 revised estimate, due in part to the reduction in cremation numbers. This was partly offset by an additional other income.

Actual expenditure costs were £61,340 higher than the revised estimate due mainly due to additional pension charges of £63,667 as set out above for which there was no budget provision. This was partly offset by a saving of £19,695 in salary costs. There was an overspend on supplies and services of £24,755 over budget due primarily to increasing costs of service contracts and music suppliers.

There was an underspend on premises expenses of £37,449 due largely to an increase in the budget to meet the cost of repairing the ageing cremators that was not used during the year.

At 1 April 2019 the accumulated revenue surplus was £312,723. Following the distribution in 2019/20 of £1,000,000 to the two constituent authorities and accounting for the relevant income and expenditure for the year after allowing for the transfer to other reserves, the accumulated revenue surplus at 31 March 2020 was £99,287. This will now be carried forward to 2020/21.

The accounts as shown in this document have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the two constituent authorities. Joint Committees no longer have a statutory obligation to prepare accounts that will be subject to external audit. Expenditure and income overseen by the Bramcote Bereavement Services Joint Committee is subject to statutory audit as part of the audit of the main accounts of the constituent audited bodies.

The Comprehensive Income and Expenditure Statement summarises the accounting cost of providing the services in the year. It includes all day-to-day expenses and related income on an accruals basis, as well as transactions measuring the value of fixed assets actually consumed.

The Movement in Reserves Statement shows the movement in the year on the different reserves held, which are analysed into usable reserves and other reserves.

The accounting policies adopted by the Joint Committee comply with the relevant recommended accounting practices. The Joint Committee's policies are explained fully in the Statement of Accounting Policies set out on pages 9 - 12.

Further information about the accounts is available from the Deputy Chief Executive, Broxtowe Borough Council, Council Offices, Foster Avenue, Beeston, Nottingham, NG9 1AB. This is part of the Joint Committee's policy of providing full information about the crematorium's affairs. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is displayed on the websites of Broxtowe Borough Council and Bramcote Crematorium.

CREMATORIA COMPARATIVE STATISTICS**CREMATION NUMBERS AND ADULT CREMATION FEES**

	Cremation Numbers	No. of Cremators	Average per Cremator	Special Rate for Residents	Outside Area
<u>2019/20</u>					
Bramcote (Hospital Bodies)	2450 45	2	1225	£712.00	£712.00
Chesterfield	2126	3	708	£770.00	£770.00
Derby #	1894	4		£712.00	£712.00
Mansfield #		4		£653.50	£653.50
Nottingham		3		£667.00	£744.00
<u>2018/19</u>					
Bramcote (Hospital Bodies)	2471 38	2	1235	£678.00	£678.00
Chesterfield	2756	3	919	£737.00	£730.00
Derby #		4		£671.00	£671.00
Mansfield #		4		£653.50	£653.50
Nottingham		3		£667.00	£744.00
Nottingham		3			

Cremation fees include abatement surcharge & medical referee fees to record the total amount payable.

STATISTICS 1 APRIL 2019 TO 31 MARCH 2020
WITH COMPARATIVE FIGURES FOR THE THREE PRECEDING YEARS

	<u>2019/2020</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2016/17</u>
Within the Joint Committee Area		1,546	1,626	1,615
Hospital Bodies		38	104	
Outside the Joint Committee Area		907	1,060	1,388
Total Cremations		2,471	2,790	3,003
Broxtowe Borough Council		778	911	833
Erewash Borough Council		786	819	782
City of Nottingham		572	617	834
Others		335	443	554
		2,471	2,790	3,003
Church of England Services		849	1,007	1,279
Roman Catholic Services		56	71	89
Others		1566	1,712	1,635
		2,471	2,790	3,003
Scattered or Interred in Crematorium Gardens		771	833	926
Interred/scattered elsewhere		1,691	1,948	2,062
Temporarily Deposited		9	9	15
		2,471	2,790	3,003
Book of Remembrance Entries		186	179	224
Miniature Books		4	3	0
Donations		54	56	48

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS****The Responsibilities of the Joint Committee**

The Joint Committee is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the case of the Joint Committee, that officer is the Treasurer to the Crematorium.
- to manage its affairs and to secure economic, efficient and effective use of resources and safeguard its assets.
- to approve the statement of accounts.

The Responsibilities of the Treasurer to the Crematorium

The Treasurer to the Crematorium is responsible for the preparation of the Committee's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing this statement of accounts, the Treasurer to the Crematorium has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code of Practice.

The Treasurer to the Crematorium has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Zulfiqar Darr
Treasurer
9 June 2020

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

STATEMENT OF ACCOUNTING POLICIES

1. **GENERAL**

The accounts have been prepared in accordance with the 2019/20 Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and also with guidance notes issued by CIPFA on the application of accounting standards.

2. **PROPERTY, PLANT AND EQUIPMENT**

All expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis in the accounts.

Property, plant and equipment are valued on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by the Royal Institution of Chartered Surveyors (RICS). Property, plant and equipment are classified into the groupings required by the 2019/20 Code of Practice on Local Authority Accounting. Balances are stated on the following basis:

- land, operational properties and other operational assets are included in the balance sheet at the lower of net current replacement cost and net realisable value.

Surpluses/deficits arising on the valuation of property, plant and equipment are credited/debited to the Revaluation Reserve. Revaluations are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period as they occur.

Broxtowe Borough Council has strict legal ownership of the buildings. However, under International Accounting Standards these are included in the Joint Committee's balance sheet as, in substance, the Joint Committee obtains the economic benefits, in the form of income, and incurs the risks associated with the properties upkeep, by virtue of its responsibility for maintaining, controlling and managing the property.

3. **LEASING**

The Joint Committee has in the past acquired a variety of assets by means of leases. These transfer the risks and rewards of ownership without actually transferring title to the assets. The joint committee currently has no leased assets but in previous years they have been of a minor nature and are not stated in the balance sheet. Rentals are charged to revenue when payable and no provision is made for outstanding lease commitments.

4. DEPRECIATION

In accordance with International Accounting Standard 16, with effect from 1 April 2000 depreciation has been provided for on all property, plant and equipment assets with a finite useful life, including buildings owned by the Joint Committee. Land is not depreciated.

Assets are depreciated from the year following acquisition using the straight-line method over the following periods:

Buildings

Crematorium	60 years
Crematorium Roof	40 years
Pamela Cottage	40 years
Crematorium Heating System	30 years

Vehicles, Plant and Equipment

Cremators	15 years
Charging Bier	15 years
Mercury Abatement Equipment	15 years
Ash Cabinet	15 years
Stand-by Generator	10 years
Digital Organ	10 years
Air Conditioning Unit	10 years
Columbarium	10 years
Catafalque	5 years
Vending Machines	5 years

5. CHARGES TO REVENUE FOR NON CURRENT ASSETS

The Comprehensive Income and Expenditure Statement is charged with a capital charge for non-current assets used in the provision of the service. This charge is the annual provision for depreciation.

6. DEBTORS AND CREDITORS

The Comprehensive Income and Expenditure Statement is maintained on an accruals basis in accordance with the Code of Practice. That is, sums due to or from the Joint Committee during the year are included whether or not the cash has actually been received or paid in the year. An exception to this principle relates to telephone accounts and other similar payments that are charged at the date of the account rather than being apportioned between financial years. This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

Capital items are also recorded on an accruals basis.

7. ADMINISTRATION AND MANAGEMENT COSTS

A charge is made by Broxtowe Borough Council to reflect the appropriate percentage of time spent by employees on crematorium affairs.

8. RESERVES

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet:

- Revaluation Reserve, which represents principally the balance of the surpluses or deficits arising from the periodic revaluation of fixed assets.
- Capital Adjustment Account, which represents amounts set aside to finance expenditure on fixed assets.

Both of these are regarded as unusable reserves.

There are a further three usable reserves in operation:

- A Repairs and Renewals Reserve is maintained to provide for major repairs and renewals of vehicles, plant and equipment. Annual contributions are made to the reserve on a fixed instalment basis and the balance is invested with Broxtowe Borough Council.
- A Donations Reserve also exists into which donations received by the crematorium are paid. The balance on the reserve is invested with Broxtowe Borough Council. The reserve is used to finance minor items of expenditure aimed at improving the grounds for visitors to the crematorium.
- A Memorialisation Reserve was set up which has the effect of keeping any net surplus or deficit from memorialisation activities outside of the normal operations of the crematorium.

9. PENSION SCHEME

The Joint Committee pays an employer's contribution into Nottinghamshire County Council's Pension Fund. Under earlier legislation, Local Government Pension Funds were only required to fund 75% of future liabilities. Subsequent regulations require a move towards 100% funding and a disclosure of the cost of such 100% funding.

Further information may be found at note 22 to the core financial statements.

10. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation and recognition and measurement.

Financial assets include debtors (sometimes referred to as accounts receivable), payments in advance, investments and cash either in hand or at the bank. Investments are shown in the balance sheet as surplus monies invested with Broxtowe Borough Council but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to the Comprehensive Income and Expenditure Statement.

Financial liabilities comprise long term borrowing and creditors (sometimes referred to as accounts payable).

11. VALUE ADDED TAX

The activities of Bramcote Crematorium fall within Broxtowe Borough Council's VAT registration and therefore no VAT expenditure has been included within the Core Financial Statements.

Document is Restricted

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