



Central Durham Crematorium Joint Committee

Date Monday 11 February 2019
Time 2.00 pm
Venue Committee Room 2 - County Hall, Durham

Business

Part A

1. Apologies for Absence
2. Minutes of the meeting held 26 September 2018 (Pages 3 - 8)
3. Declarations of Interest, if any
4. Clerk to the Joint Committee: (Pages 9 - 10)
Report of the Head of Legal and Democratic Services.
5. Quarterly Performance and Operational Report: (Pages 11 - 22)
Report of the Bereavement Services Manager.
6. Financial Monitoring Report - Position at 31/12/18, with Projected Revenue and Capital Outturn at 31/03/19: (Pages 23 - 28)
Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Regeneration and Local Services.
7. Provision of Support Services 2019/20: (Pages 29 - 42)
Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Regeneration and Local Services.
8. Fees and Charges 2019/20: (Pages 43 - 50)
Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Regeneration and Local Services.
9. 2019/20 Revenue and Capital Budgets: (Pages 51 - 60)
Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Regeneration and Local Services.
10. Such other business as, in the opinion of the Chair of the meeting, is of sufficient urgency to warrant consideration

Helen Lynch
Head of Legal and Democratic Services

County Hall
Durham
1 February 2019

To: **The Members of the Central Durham Crematorium Joint
Committee**

Durham County Council: D Bell, D Brown, J Chaplow, K Corrigan,
P Jopling, B Kellett, H Liddle, M McGaun,
S Quinn, J Shuttleworth, J Stephenson and
K Thompson

Spennymoor Town Council: I Geldard, A Lamb and I Machin

DURHAM COUNTY COUNCIL

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Committee Room 1A - County Hall, Durham** on **Wednesday 26 September 2018** at **2.00 pm**

Present:

Councillor J Chaplow (Chairman)

Durham County Council:

Councillors D Bell, D Brown, H Liddle, M McGaun, M McKeon and S Quinn

Spennymoor Town Council:

Town Councillors A Lamb and I Machin (Vice-Chairman)

1 Apologies for Absence

Apologies for absence were received from Councillors K Corrigan, P Jopling, J Shuttleworth and J Stephenson.

2 Minutes

The Minutes of the Annual General Meeting held on 27 June 2018 were confirmed as a correct record and were signed and initialled by the Chairman.

3 Declarations of Interest

There were no Declarations of Interest submitted.

4 External Audit Annual Review of the Return for the Year Ended 31 March 2018

The Joint Committee considered a Joint Report of the Interim Corporate Director Neighbourhood Services and Interim Corporate Director Resources and Treasurer to the Joint Committee relating to the External Auditors (Mazars LLP) issues Arising Report for the year ended 31 March 2018 (for copy see file of minutes).

The Head of Finance and Transactional Services, Paul Darby advised that the audit had now been concluded, adding that there had been no material weaknesses highlighted around the Joint Committee's system of internal control.

The Vice-Chairman noted the positive report and thanked the Officers for their excellent work.

Resolved:

That the Joint Committee approve the Joint Committee's Annual Return for the year ended 31 March 2018 including the External Report 2017/18 Certificate (attached at Appendix 2).

5 Quarterly Performance and Operational Report

The Bereavement Services Manager, Graham Harrison asked Members to note the performance figures from 1 June 2018 to 31 August 2018 and the comparison to the same period for 2017, highlighting that there was a net increase of 28 cremations year on year. It was noted there was a total of 542 for the 3 month period with the June to August profile breakdown showing 159 from Durham, 17 from Spennymoor and 366 from outside of the area.

Members were asked to note that the number of memorials sold had decreased in comparison to the same period the previous year, with sales being £15,535 less than the comparable period last year. It was noted that this in part was due to a reduction of memorial plaques after the initial 10 period.

Councillors noted that for the seventh year running the Crematorium, in a joint bid with the South Road Cemetery, had achieved the Green Flag Award. It was added this was testimony to the dedication of the staff working at the Crematorium and South Road Cemetery and was in addition to the award of Gold Star Status by the Institute of Cemetery and Crematorium Management.

Members were reminded of the advertising of a Business Administration Apprentice position and noted that 8 applicants were shortlisted, 2 attended interview and the successful candidate had commenced their apprenticeship on 10 September 2018 and was settling in well.

Councillors were asked to recall the agreement at the January meeting to provide wi-fi connectivity to the Crematorium, with the Bereavement Services Manager noting that it had been established that several access points would be required to cover the facility. He added that he was awaiting an installation date and that works would be carried out on a weekend.

The Bereavement Services Manager explained as regards the Durham "Heritage Open Days" programme and reminded Members of the Crematorium's involvement over the last few years. He added that the between 13-18 September the Crematorium was open to the public for a behind the scenes look at the work undertaken and 60 visitors had attended over period with good feedback received from the public.

In respect of the Recycling of Metals Scheme, Councillors noted that a cheque in the sum of £5,000 had been presented by the Chairman and Vice-Chairman to Cruse Bereavement Care.

It was added that in 2017/18 the scheme nationally had produced a surplus and a nomination for Solan Connor Fawcett Family Cancer Trust had been put forward and a cheque in the sum of £5,000 had been received from the Institute of Cemetery and Crematorium Management. It was noted that arrangements would be made with the Chairman and Vice-Chairman for a presentation to the charity.

The Bereavement Services Manager referred Members to previous audit recommendations in terms of the Book of Remembrance; document retention and the donation box. It was noted that a specification for a tender in respect of the Book of Remembrance had been produced, and the possibility of being able to scan documents into the Crematorium's BACAS system would be explored. Members noted that in terms of the donation box, following the recommendation from Audit, Members were asked if they would wish for: the donation box to remain, and the funds to be for the maintenance of the memorial garden; the donation box to remain, and the funds paid to a nominated charity; or the donation box be removed to avoid any confusion on the part of members of the public.

The Bereavement Services Manager referred Members to the Service Asset Management Plan (SAMP) appended to the report which set out a number of proposed works, set out by priority: priority 1; priority 2; priority 3; and longer term works. Members noted some of the works included relining of the hearths and cremators, improvements to the roadway layout and re-decoration works.

The Chairman thanked the Bereavement Services Manager and asked for the Joint Committee's comments on the issue of the donation box.

The Vice-Chairman noted that the box did have signage stating it was for the purpose of the memorial garden and if changed there could be some confusion or lack of continuity for those that have donated. The Bereavement Services Manager noted that there was a separate donation box for any charity nominated by a family for a service. Town Councillor A Lamb asked if the issue had come to light through complaints or simply from an Audit recommendation. It was noted that it was not from a complaint, the issue having been raised by Internal Audit. The Audit and Fraud Manager, Resources, Stephen Carter explained that it had been raised as an issue prior to signage that clarified the purpose of the donation box. The Head of Finance and Transactional Services noted that in financial terms any decision would not have a significant impact upon the Crematorium budget.

The Chairman noted the Joint Committee wished for the first option, and Members unanimously agreed.

Councillor D Brown asked in relation to a service that had been cancelled, the Bereavement Services Manager noted it had not been an issue in terms of Durham Crematorium and the Crematorium had only been advised of the cancellation 30 minutes beforehand.

The Vice-Chairman asked if the increased number of cremations had an impact in terms of the pace of maintenance for the cremators themselves. The Head of Finance and Transactional Services noted that this was not an issue for the SAMP as such, and the Bereavement Services Manager noted that as the cremators were serviced twice annually and issues would be identified through that process.

Resolved:

- (i) That the current performance of the Crematorium be noted.
- (ii) That the continued success with the Green Flag Award be noted.
- (iii) That the appointment of the new Apprentice be noted.
- (iv) That the updated position in respect of the wi-fi connectivity be noted.
- (v) That the involvement of Durham Crematorium in the Durham Heritage Open Days programme be noted.
- (vi) That updated position with regards the Recycling of Metals Scheme be noted.
- (vii) That the updated position in relation to procurement for entries in the Book of Remembrance be noted.
- (viii) That the updated position in relation to the procurement exercise relating to document retention be noted.
- (ix) That Option 1 be agreed in relation to the donation box, with the donation box to be retained and monies to be paid into the Crematorium's accounts to support the maintenance of the Gardens or Remembrance.
- (x) That the Service Asset Management Plan be approved and factored into budget planning in 2019/20 and beyond.

6 Financial Monitoring Report 2018/19: Position at 31/08/18 with Projected Outturn to 31/03/19

The Head of Finance and Transactional Services referred Members to Financial Monitoring Report, as set out in the usual format, for the period to 31 August 2018 and with projected outturn to 31 March 2019 (for copy see file of minutes).

The Joint Committee noted that there was a projected revenue outturn surplus of £257,573 more than the budgeted position, with the reasons for the major variances set out in detail within the report. It was added that this would be transferred to the Major Capital Works reserve for future use in terms of issues identified within the SAMP and for the eventual replacement of the cremators.

Members noted a projected total reserve of approximately £1.9 Million at the year-end, giving a strong financial position.

The Vice-Chairman asked when the loans taken out in terms of cremator replacement would be completed and whether further loans would be required in future.

The Chairman noted the healthy position in terms of the budget, income and reserves.

The Head of Finance and Transactional Services noted that the last year would be next year and therefore for the 2021/22 financial year he could provide options at that time for the Joint Committee in terms of potential of: investment of the monies that would have been allocated to service the loan; offering a reduction in the charge for services; accelerating the works as set out within the SAMP; providing additional surplus distribution to the two constituent Authorities.

Resolved:

That the April to August 2018 Financial Monitoring Report and associated provision revenue and capital outturn positions at 31 March 2019, including the projected year end position with regards to the reserves and balances of the Joint Committee, be noted.

7 Risk Register 2018/19 - Update

The Head of Finance and Transactional Services asked Members to note the Risk Register Update 2018/19 report, the Joint Committee considering updates on a 6 monthly basis. Members recalled that the report set out service risk register and the health and safety risk register, with risks being regularly reviewed by the DCC Risk Management Team in conjunction with the Bereavement Services Manager.

It was explained that there had been no changes in risks, with no new risks having been identified.

Resolved:

That the updated position in relation to the Risk Register be noted.

8 Internal Audit Charter

The Audit and Fraud Manager, Resources, Stephen Carter referred Members to a revised Internal Audit Charter (for copy see file of minutes).

Members noted that Public Sector Internal Audit Standards (PSIAS) came into effect from April 2013 and were revised in April 2017 to be in line with the Institute of Internal Auditors global International Professional Practices Framework, with the update to the Internal Audit Charter reflecting those changes.

It was explained that the Charter defines the Internal Audit Service's purpose, authority and responsibility, as well as its relationship to the Joint Committee. Members noted that minor changes to the Charter were set out in bold for ease of reference. He noted these referred to review activity in the event of a limited assurance and wording in terms of priority actions and how they related to the levels of assurance.

Resolved:

That the Central Durham Crematorium Joint Committee approve the revised Internal Audit Charter as set out at Appendix 2 to the report.

9 Annual Review of the System of Internal Audit

The Audit and Fraud Manager stated that it was a requirement for the body that reviews the accounts to also have a review of the effectiveness of Internal Audit (for copy see file of minutes).

Members noted that part of the role of Durham County Council's Audit Committee was to scrutinise the performance and effectiveness of Internal Audit and had received a report at its meeting in June, a link to that report having been included in the agenda papers. It was explained that this provided assurance to the Joint Committee that the work carried out by Internal Audit was in line with best practice and the latest PSIAS. It was explained that as part of the standards there was a requirement for an external review every 5 years and this had been undertaken by Newcastle City Council in 2016 which concluded "that Durham County Council's Internal Audit Service conforms to the requirements of the PSIAS".

The Chairman thanked the Officers for their continued hard work and noted the assurance given to the Joint Committee.

Resolved:

That the information demonstrating the efficiency and effectiveness of the Durham County Council Internal Audit Service be noted.

**Central Durham Crematorium
Joint Committee**

11 February 2019

**Appointment of Clerk to the
Joint Committee**



Report of Helen Lynch, Head of Legal and Democratic Services

1. Purpose of the Report

To give Members the opportunity to appoint an appropriate Officer from Durham County Council in the role of Clerk to the Central Durham Crematorium Joint Committee.

2. Background

At the meeting of the Joint Committee held on 26 September 2018, it was noted that the Clerk, Laura Renaudon, an officer from Durham County Council's Legal and Democratic Services service, was leaving the Local Authority prior to the next scheduled meeting of the Joint Committee.

3. Proposal and reasons

As Laura Renaudon, Solicitor - Planning and Development has now left the Local Authority the Head of Legal and Democratic Services recommends the appointment of Sarah Grigor, Solicitor - Litigation to serve as Clerk to the Joint Committee. Sarah has been the Clerk to the Mountsett Crematorium Joint Committee for over five years and continues in this role to date.

4. Recommendations

That Sarah Grigor be appointed Clerk to the Joint Committee.

Background Papers

Contact: Helen Lynch, Head of Legal and Democratic Services

Appendix 1: Implications

Finance

None specific within the report

Staffing

As outlined in the Report

Risk

None specific within the report

Equality and diversity / Public Sector Equality Duty

None specific within the report

Accommodation

None specific within the report

Crime and disorder

None specific within the report

Human rights

None specific within the report

Consultation

None specific within the report

Procurement

None specific within the report

Disability Issues

None specific within the report

Legal Implications

None specific within the report

Central Durham Crematorium Joint Committee



11 February 2019

Quarterly Performance and Operational Report



Report of Graham Harrison, Bereavement Services Manager

Purpose of the Report

- To provide Members of the Central Durham Crematorium Joint Committee with the quarterly update relating to performance and other operational matters.

Performance Update - Number of Cremations

- The table below provides details of the number of cremations for the period 1 September to 31 December 2018 inclusive, with comparative data in the same period last year:

	2017/18	2018/19	Year on Year Difference
September	171 + 2*	181 + 2*	+ 10 + 0*
October	190 + 0*	195 + 3*	+ 5 + 3*
November	176 + 1	207 + 2*	+ 31 + 1*
December	197 + 0*	173 + 2*	- 24 + 2*
TOTAL	734 + 3*	756 + 9*	+ 22 + 6*

* = Non-Viable Foetus (NVF) ** = Stillborns (STs) *** = Body parts

- The full profile of where families came from can be seen in Appendix 2. In summary 252 came from Durham, 34 came from Spennymoor and 470 from outside of these areas. There have been 9 NVF cremations undertaken for the period covered by this report compared to 3 in the comparable period last year. There were 22 more cremations undertaken in the period September to December 2018 compared to the same period last year.

Memorials

- The table below outlines the number and value of the memorials sold in the period September to December 2018 compared to the same period the previous year.

	(Sept-Dec)	2017/18	(Sept-Dec)	2018/19
	Number	£	Number	£
Vase Blocks	6	3,316	4	2,454
Large Plaques	18	9,266	18	7,446
Small Plaques	6	1,566	6	1,566
Niche	1	1,230	4	5,016
Renewal	32	4,528	24	3,982
Total	63	19,906	56	20,464

5. In overall terms the number and value of memorials sold 56 / £20,464 compares to 63 / £19,906 in the same period last year, which is a year on year decrease of 7 memorials sold, but a slight increase of £558 in terms of revenue generated.

Operational Matters

Staffing

6. Members may be aware that one of our crematorium attendants, John Willis sadly passed away on the 10 December 2018 and his funeral took place at the crematorium on Thursday 20 December 2018. John was employed with the Council since 1978 and worked at the crematorium from November 1998.
7. A recruitment exercise will begin shortly to fill the vacant Crematorium Attendant post, which will be advertised internally within Durham County Council and Spennymoor Town Council initially.

Wi-Fi Connectivity

8. Members may recall that it was agreed at the January 2018 meeting to provide Wi-Fi connectivity to the crematorium.
9. It has been determined that there will be several access points required and it was envisaged that the installation was to be carried out before Christmas, however due to the availability of the contractors, this will be undertaken in the New Year.

Green Flag Award

10. Members may recall from the September 2018 meeting that the Central Durham Crematorium was successful in retaining its Green Flag award for the seventh year running.
11. An application will be submitted for the 2019 Award and progress will be reported back to future meetings. A management plan to maintain the required standards will be updated and any required works will be covered by existing budgets.

Recycling of Metals Scheme

12. Members may recall from the September 2018 meeting that the crematorium had received a cheque for the recycling of metals from the Institute of Cemetery and Crematorium Management to the sum of £5,000 for Solan Connor Fawcett Family Cancer Trust.
13. Arrangements were made for the cheque to be presented to Solan Connor Fawcett Family Cancer Trust by the Committee Chair and Vice Chair and a photograph of the presentation is attached at appendix 3.
14. The recycling of metals scheme has again produced a surplus nationally.
15. Members may recall that a list for future nominations was produced and Great North Air Ambulance have been selected for the next available distribution of funds. This nomination has been submitted and I am currently awaiting a response.

Audit Recommendation – Supplier for Book of Remembrance Entries

16. The Internal Audit report earlier this year found that all entries into the Book of Remembrance are completed by one supplier due to the specialism of the work required. It was recommended that a procurement exercise be explored with the Procurement Team in order to ensure value for money whilst maintaining the quality of the Book of Remembrance.
17. The tender documents have been drawn up by the Procurement Team and will soon be advertised on the procurement portal.

Audit Recommendation - Document Retention

18. The Internal Audit report also found that documents were being retained for the required 15 years in paper form, however this requires a large amount of storage space. There is currently no scanning undertaken, but should this commence then the hard copies would only need to be retained for a year prior to disposal.
19. The Procurement Team commenced an exercise to look at the possibility of scanning all documentation, which would then be attached to BACAS and Members are provided with the following four options to consider.

Option 1 – Supplier One Scanning Facility

The Supplier One scanning facility has produced a varying quote which depends on the quality and condition of the original documents and the table below shows the costs for both the least expensive scenario and the most expensive scenario. The costs provided will include the transport and logistics of the records, secure scanning, storage and destruction and also an encrypted storage device for the converted records.

Quality and Condition of Documents	No. of Documents	Cost per Document	Total Cost
Good (Best Case)	813,912	£0.030	£24,418
Poor (Worst Case)	813,912	£0.050	£40,696

The figures are based on 36,996 records of 22 sheets per record.

Option 2 – Supplier Two Scanning Facility

The Supplier Two scanning facility is based in the region and has been used by other services within Durham County Council to complete scanning projects. The costs provided include the transport and logistics of the records, secure scanning, storage and destruction and also the hardware in the form of an encrypted storage device for the converted records. The figures are based on the quality of the original document and prices may differ if quality is better or worse than expected.

Number of Documents	813,912
Cost Per Document	£0.040
Total Cost	£32,557

The figures are based on 36,996 records of 22 sheets per record.

Once the initial scan is complete bulk yearly scanning thereafter would incur an inflation related cost element per document. Supplier Two propose this to be an increase of £0.0025 per document per year and the annual cost per year based upon 2,300 records is shown below.

- 2019/20 – 50,600 documents x £0.0425 = £2,150
- 2020/21 – 50,600 documents x £0.0450 = £2,277
- 2021/22 – 50,600 documents x £0.0475 = £2,403
- 2022/23 – 50,600 documents x £0.0500 = £2,530

Option 3 – Supplier One Secure Storage

Supplier One are an Electronic Document Storage, Management and Shredding Company based in the region.

Advantages of using the Supplier One secure storage facility include:

- Secure barcoded scanning of each box from collection, during transit and into storage.
- Correct storage conditions for paper e.g. correct temperature, pest control
- Next day retrieval option. The retrieval cost stands at £10 per drop off and an 80p handling fee per box, collection is free to send boxes back into storage.

The one off initial costs to store all of the historic files are as follows:

Description	Cost
125 Boxes required, costing £19.40 per 10 boxes	£252.20
One off collection fee	£12.50
Handling fee, costing £0.80 per box	£100.00
Total One-Off Cost	£364.70

- Subsequent Years – working of the basis that each year a year’s worth of storage will be out of retention and therefore destroyed and the current year will be entering storage, the following shows costs of destroying ‘out of retention’ box records onsite at the Supplier One facility and shows the storage of remaining boxes plus that of the new boxes entering storage. These figures are based on the approximate number of boxes each year and therefore the figures are likely to differ slightly based on exact yearly records. For the purpose of this exercise the amount of boxes out of retention and the amount of boxes newly entering will be based on the approximate average per year so it will show no change in the amount of boxes in storage based on a ‘one in – one out’ approach.

Description	Cost
Storage per box per year, costing £2.35 per box	£293.75
Box destruction, costing £3.20 per box	£25.60
Handling fee, costing £0.80 per box	£6.40
Total Annual Cost	£325.75

Option 4 – Secure Storage for Past Records and Scan Records Going Forward

Documents for the previous 15 years could be moved to the secure storage facility mentioned in Option 3 and forms relating to 2018/19 onwards could be scanned on an annual basis at the end of each financial year. The costs relating to this option are as follows:

Description	Cost
One off cost for secure storage	£365
Annual storage costs	£325
Annual scanning costs (50,600 documents x £0.030)	£1,518
Total Annual Cost	£2,208

Recommended Option

Due to the significant costs associated with scanning all of the documents relating to the last 15 years it is recommended that Members approve Option 4, which will move the previous records into secure storage and scan records on an annual basis from 2018/19.

Internal Audit have confirmed that this is an acceptable solution. The cost of £2,208 will be factored into the 2019/20 budget.

Christmas Tree

20. For the eighth year running it was agreed that St. Cuthbert's Hospice could provide a Christmas tree and baubles with a facility for visitors to write a personal message and place it on the Christmas tree with a bauble. This proved to be very popular again with visitors and a number of messages were placed on the tree with a substantial amount of money being donated to St. Cuthbert's Hospice.



21. St. Cuthbert's Hospice has requested that they be allowed to continue to provide a Christmas tree again in 2019. The Hospice supplies the tree and decorations at no cost to the Central Durham Crematorium Joint Committee.
22. No other requests have been received from any organisation to place a Christmas tree at the Crematorium.

Recommendations:

23. It is recommended that Members of the Central Durham Joint Committee:-
- (i) Note the current performance of the crematorium.
 - (ii) Note the advertising of the vacant Crematorium Attendant post.
 - (iii) Note the continued success with regards to the Green Flag Award.

- (iv) Note the updated position with regards to the recycling of metals scheme.
- (v) Note the updated position with regards to the Book of Remembrance tender.
- (vi) Note the options available for the document retention and approve Option 4.
- (vii) Agree to the provision of a Christmas Tree by St Cuthbert's Hospice in 2019.

Contact(s): Graham Harrison 03000 265606

Appendix 1: Implications

Finance

As identified in the report with regards to the position of the Income.

Staffing

As identified in the report.

Risk

There are no risk implications associated with this report.

Equality and Diversity / Public Sector Equality Duty

There are no Equality and Diversity implications associated with this report.

Accommodation

The development project will improve customer and staff accommodation.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no Human Rights implications associated with this report.

Consultation

Officers of Spennymoor Town Council were consulted on the contents of this report.

Procurement

There are no procurement issues associated with this report.

Disability Issues

There are no disability issues associated with this report.

Legal Implications

There are no legal implications associated with this report.

Appendix 2: Breakdown of Figures

	Sep	Oct	Nov	Dec	Total Oct-Dec
Durham	64	63	67	58	252
Billingham	1	1			2
Binchester				1	1
Birtley		1			1
Bishop Auckland	2	6	1	8	17
Blackhall		3	5	3	11
Berwick (Eyemouth)		1			1
Chester Le Street	14	12	13	14	53
Chester		1			1
Chilton	4	1	1	3	9
Consett	1		2	1	4
Crook	5	3	5	6	19
Darlington	1	1			2
Easington	7	3	6	2	18
Esh Winning			1	2	3
Fencehouses	1		1		2
Ferryhill	3	8	9	5	25
Fishburn		3	3	1	7
Gateshead				1	1
Hamsterley		1			1
Great Lumley	1	1	2	2	6
Harrogate	1				1
Hartlepool		1	2	2	5
Haswell	2	1		1	4
Hetton Le Hole	1	2	3		6
Hexham				1	1
Horden	7	5	3		15
Houghton	6	5	3	4	18
Kimblesworth	1				1
Kings Lynn	1				1
Lanchester	1				1
Langley Park	2	2	1		5
London/Kent		1			1
Manchester	1				1
Murton	5	8	5	4	22
Nettlesworth		1			1
New Brancepeth		1			1
Newcastle	1	2		5	8

	Sep	Oct	Nov	Dec	Total Oct-Dec
Newton Aycliffe	2	2	4	3	11
Ouston		1	1	1	3
Peterlee	8	11	10	6	35
Sacrison	2	1	1	2	6
Seaham	7	10	9	9	35
Sedgefield		2	5	4	11
Shildon	1				1
Shotton	5	4	2	2	13
South Hetton	1	1	1	1	4
Spennymoor	9	6	11	8	34
Stanhope		1	1		2
Stanley	1		4	1	6
Station Town			1		1
Stockton	1	1	1		3
Sunderland		1	2	1	4
Sunnybrow		1			1
Thornley	1	1	2	1	5
Tow Law		1			1
Trimdon	4	2	4	2	12
Washington		2		2	4
West Auckland	1				1
West Cornforth	2	4	2	1	9
Wheatley Hill	1	2	6	2	11
Willington			3	2	5
Wingate	2	2	4	1	9
Wolsingham		1			1
Total	181	195	207	173	756

Appendix 3 Re-cycling of Metals Cheque Presentation



Cllr Jean Chaplow, Chair of Central Durham Crematorium Committee and Ian Machin Vice Chair, presenting a cheque for £5,000 to Mark Solan for Solan Connor Fawcett Family Cancer Trust.

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Central Durham Crematorium Joint Committee

11 February 2019

Financial Monitoring Report – Position at 31/12/18, with Projected Revenue and Capital Outturn at 31/03/19



Joint Report of Ian Thompson - Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. This report sets out details of income and expenditure in the period 1 April 2018 to 31 December 2019, together with an updated forecast revenue and capital outturn position for 2018/19, highlighting areas of over / underspends against the approved budgets at a service expenditure analysis level.
2. The report also details the funds and reserves of the Joint Committee at 1 April 2018 and the updated forecast outturn position at 31 March 2019, taking into account expenditure to date and forecasts to the year end.

Background

3. Scrutinising the financial performance of the Central Durham Crematorium is a key role of the Joint Committee. Regular (quarterly) budgetary control reports are prepared by the Treasurer and aim to present, in a user friendly format, the financial performance in the year to date together with a forward projection to the year end. Routine reporting and consideration of financial performance is a key component of the Governance Arrangements of the Central Durham Crematorium.

Financial Performance

4. Budgetary control reports, incorporating outturn projections, are considered by Regeneration and Local Services' Management Team on a monthly basis. The County Council's Corporate Management Team also considers monthly budgetary control reports, with quarterly reports being considered by Cabinet / Overview and Scrutiny Committee. The outturn projections for the Central Durham Crematorium are included within this report.
5. The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the Bereavement Services Manager. The following table highlights the provisional revenue outturn financial performance of the Central Durham Crematorium:

Subjective Analysis	Base Budget 2018/19 £	Year to Date Actual April – December £	Forecast Outturn 2018/19 £	Variance Over/ (Under) £
Employees	248,495	176,032	233,573	(14,922)
Premises	245,826	188,587	237,224	(8,602)
Transport	2,200	1,174	1,741	(459)
Supplies & Services	106,898	69,284	108,211	1,313
Agency & Contracted	8,800	6,808	8,705	(95)
Capital Charges	213,738	106,868	213,738	0
Central Support Costs	38,600	38,600	38,600	0
Gross Expenditure	864,557	587,353	841,792	(22,765)
Income	(1,617,250)	(1,254,569)	(1,791,439)	(174,189)
Net Income	(752,693)	(667,216)	(949,647)	(196,954)
Transfer to / (from) Reserves				
- Masterplan Memorial Garden	5,000	0	5,000	0
- Major Capital Works	164,443	0	361,397	196,954
- Cremator Reline Reserve	25,000	0	25,000	0
- Small Plant	2,000	0	2,000	0
Distributable Surplus	(556,250)	0	(556,250)	0
80% Durham County Council	445,000	333,750	445,000	0
20% Spennymoor Town Council	111,250	83,438	111,250	0

Central Durham Crematorium Earmarked Reserves	Balance @ 1 April 2018 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2019 £
General Reserve	(467,550)	(573,875)	556,250	(485,175)
Masterplan Memorial Garden	(56,250)	(5,000)	0	(61,250)
Major Capital Works	(1,043,744)	(361,397)	182,115	(1,223,026)
Cremator Reline Reserve	(96,455)	(25,000)	0	(121,455)
Small Plant	(3,405)	(2,000)	0	(5,405)
Total	(1,667,404)	(967,072)	738,365	(1,896,311)

Explanation of Significant Variances between Original Budget and Forecast Outturn

6. As can be seen from the table above, the projected revenue outturn is showing a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £949,647 against a budgeted surplus of £752,693, £196,954 more than the budgeted position. This compares to the previous forecast, based on the position to 31 August 2018 that was reported to the CDCJC in September, where a surplus of £1,010,266, £257,573 more than the budgeted position was reported.
7. There is a £60,619 decrease in the forecast surplus now anticipated, mainly due to a reduction in the forecast number of cremations for the year compared to the position in September. The following section outlines the reasons for any significant variances by subjective analysis area:

7.1 *Employees*

The updated outturn forecast indicates an underspend of **(£14,922)**, in relation to employee costs. The reasons for this are identified below:

- Training costs are expected to underspend by **(£2,000)** due to the training of the apprentice taking place in house and no other external training identified.
- Staffing costs are projected to underspend by **(£12,922)** due to two employees taking flexible retirement, the apprentice starting mid year and a vacancy which is currently being covered by overtime.

7.2 *Premises*

The updated outturn forecast shows an underspend of **(£8,602)** in relation to premises costs. The reasons for this are identified below:

- One off SAMP budgets relating to the replacement of the exterior gates was not required, instead repairs were carried out on the gates resulting in an underspend of **(£4,060)**.
- One off SAMP budgets relating to the re-lining of one the hearth is not needed in year resulting in an underspend of **(£3,450)**
- The cremator, plant and equipment servicing budgets are expected to underspend by **(£7,707)** as less work is required this year than expected.
- Roof Repairs are expected to overspend by **£3,500** due to leak repairs and surveys that were required to determine the cause of the problems.
- Utilities are expected to overspend by **£2,100**.
- Overspend on general premises expenses of **£1,015**.

7.3 *Supplies and Services*

The updated outturn forecast shows an overspend of **£1,313** in relation to supplies and services costs. The reasons for this are identified below:

- Due to the projected increase in cremations (highlighted later within the income section of the report), medical referee expenditure is projected to overspend by **£4,323**.
- Cremator additives are expected to underspend by **(£5,000)** due to current high stock levels.
- One off SAMP budgets relating to the purchase of a pressure washer will be underspent by **(£455)**.
- Other general office costs such as webcasting and DVD purchases are expected to overspend by **£2445**.

7.4 *Income*

An overachievement of income of **(£174,189)** from the 2018/19 budget is included within the outturn forecasts. The reasons for this are identified below:

- The sale of large plaques, vase blocks, columbaria units and seats etc. is forecast to be less than budgeted, generating a shortfall of **£11,100**.
- The interest received is forecast to be more than budgeted by **(£5,600)** due to the higher level of balances and higher interest rates.
- Miscellaneous income and webcasting is forecast to be more than budget by **(£1,529)**.
- The outturn includes a forecast additional 262 cremations compared to the budget, totalling an increased income to budget of **(£178,160)**. The outturn allows for an estimated 2,462 cremations against a budgeted 2,200 cremations during 2018/19.

In 2017/18 there were 2,294 cremations undertaken. The projected outturn is for 168 more cremations to be undertaken this year compared to last year. At 31 December there had been 119 more cremations undertaken in the first nine months of this year compared to the same period last year.

8. *Capital Programme*

The following table highlights the forecast capital outturn for the Central Durham Crematorium:

Phase 3 Redevelopment Works	Base Budget 2018/19 £	Revised Budget 2018/19 £	Year to Date Actual April - Dec £	Forecast Outturn 2018/19 £	Variance to Revised Budget Over/ (Under) £
Tarmac roads and car park bays	0	38,850	37,490	37,490	(1,360)
Improvements to roadways	110,000	110,000	0	110,000	0
Improvements to boundary wall	25,000	25,000	0	17,000	(8,000)
Total	135,000	173,850	37,490	164,490	(9,360)

The cost of the Redevelopment Works is being financed from the Major Capital Works Reserve. The outturn shows a projected underspend of **(£9,360)** and the reason for this is identified below:

- The tarmacking of the roads and car park bays, which had been carried forward from 2017/18 resulted in an underspend of **(£1,360)**.
- The quotes received for the boundary wall work were less than anticipated and are now forecast to underspend by **(£8,000)**.

9. *Earmarked Reserves*

Contributions to the earmarked reserves are forecast as **£167,464** more than originally budgeted, primarily due to the increase in cremation income.

In line with the CDCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of **£17,625** is required. This results in a net transfer to the Major Capital Works Reserve of **£179,282**.

The retained reserves of the CDCJC at 31 March 2019 are forecast to be **£1,411,136** along with a General Reserve of **£485,175**, giving a forecast total reserves and balances position of **£1,896,311** at the year end.

Recommendations and Reasons

10. It is recommended that:-

- Members note the April to December 2018 financial monitoring report and associated provisional revenue and capital outturn positions at 31 March 2019, including the projected year position with regards to the reserves and balances of the Joint Committee.

Contact(s): Ed Thompson 03000 263481
Paul Darby 03000 261930

Appendix 1: Implications

Finance

Full details of the year to date and projected outturn financial performance of the Durham Crematorium are included within the body of the report.

Staffing

There are no staffing implications associated with this report.

Risk

The figures contained within this report have been extracted from the General Ledger, and have been scrutinised and supplemented with information supplied by the Bereavement Services Manager. The projected outturn has been produced taking into consideration the spend to date, trend data and market intelligence, and includes an element of prudence. This, together with the information supplied by the Bereavement Services Manager, should mitigate the risks associated with achievement of the forecast outturn position.

Equality and Diversity / Public Sector Equality Duty

There are no Equality and Diversity implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no Human Rights implications associated with this report

Consultation

None. However, Officers of Spennymoor Town Council were provided with a copy of the report and given opportunity to comments / raise any detailed queries on the contents of this report in advance of circulation to members of the CDCJC.

Procurement

None

Disability Discrimination Act

None

Legal Implications

The outturn proposals contained within this report have been prepared in accordance with standard accounting policies and procedures.

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Central Durham Crematorium Joint Committee

11 February 2019

Provision of Support Services 2019/20



Joint Report of Ian Thompson – Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources and Treasurer to the Joint Committee

Purpose of the Report

1. To present for approval a proposed Service Level Agreement (SLA) for Support Service provision by Durham County Council to the Central Durham Crematorium Joint Committee for the period April 2019 to March 2020.

Background

2. A formal Service Level Agreement for Support Services provided by Durham County Council to the Central Durham Crematorium Joint Committee has been considered and approved by the Joint Committee for the past six years. As part of the budget setting for 2019/20, members are now requested to consider the forthcoming years Support Services requirement.
3. This report sets out details of the proposed SLA for the period 1 April 2019 to 31 March 2020 to cover the following functions:
 - Management Services
 - Financial Services
 - Administration Services
 - Payroll Services
 - Human Resources Services.

Service Level Agreement (SLA)

4. The SLA established for the provision of Support Service functions to the Joint Committee provides a commitment for both parties over the medium term. This includes the provision of management advice and attendance at Joint Committee meetings by the Head of Finance and Transactional Services, in addition to Accountancy, HR, Payroll and Administration Services.
5. The proposed SLA, attached at Appendix 2, has been developed in consultation with the Head of Finance and Transactional Services under the delegated responsibility of the Treasurer to the Joint Committee and reflects the nature of the current partnership, the services to be provided, the period of agreement and total estimated annual budget.
6. As in previous years, all work carried out directly on behalf of the Joint Committee will be recharged and the resultant budget requirement for Support Services is set out in the

SLA. Details of all work to be carried out will be itemised so that costs are more transparent.

7. The proposed SLA considers the proportion of time spent by key staff undertaking the requirements of the Joint Committee. The proposed charge for 2019/20 is £33,000 (a 2% increase on the recharges levied in 2018/19). The applicable fee takes into consideration inflationary pressures such as the impact of the staff pay award.
8. The Support Service SLA is attached at Appendix 2 for consideration and approval by Members. Schedule 1 to the Appendix, as attached, provides a more detailed breakdown of the following functions and responsibilities:

Management Services

- Overall Support Service Management and attendance at Joint Committee Meetings.

Financial Services

- Preparation and Production of Revenue and Capital Budgets
- Budget Monitoring and Guidance
- Preparation and Production of the Joint Committees Annual Return
- Review of the Effectiveness of Internal Audit
- Creditor payments and day to day cash flow management
- Financial Appraisals and budget monitoring of Service Asset Management Plan works.

Administration Services

- Committee and Secretarial services including the remit of Clerk to the Joint Committee (providing advice and guidance to Members).

Payroll Services

- Employee crematorium salary processing.

Human Resources Services

- Provision of Health & Safety advice and guidance in compliance with relevant Health and Safety legislation
- Management and co-ordination of arrangements regarding employee relations and interaction with trade union officials
- Delivery and facilitation of staff training, recruitment and selection processes.

Recommendations

9. It is recommended that:-
 - Members consider and approve the Service Level Agreement attached at Appendix 2 (including relevant schedule) for the year 2019/20.

Contact(s): Paul Darby 03000 261930
Ed Thompson 03000 263481

APPENDIX 1 - Implications

Finance

With the approval of a service level agreement costs in respect of the support service will be agreed in advance for the forthcoming year (subject to any agreed inflationary increase) and will cover a number of specified functions. This means that the cost of the service is more transparent and the committee has more control over the work areas covered. Details of how costs will be factored into the Joint Committee budget and how they will be recharged are shown in the Service Level Agreement.

Staffing

There are no staffing implications associated with this report. All staff are provided from within the various functional areas of Durham County Council.

Risk

Many tasks considered within the SLA must be completed within statutory deadlines and in line with changing guidance. By ensuring such tasks are delivered by staff who are appropriately experienced, qualified and competent and who receive adequate training and supervision, any relative risk will be minimised.

Equality and Diversity/Public Sector Impact Duty

There are no Equality and Diversity implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

There are no Human Rights implications associated with this report.

Consultation

None. However, Officers of Spennymoor Town Council were provided with a copy of the report and given opportunity to comment / raise any detailed queries on the contents of this report in advance of circulation to members of the CDCJC.

Procurement

None.

Disability Discrimination Act

None.

Legal Implications

The services outlined within this report will be provided in accordance with the guidelines and legislation relevant to each function.

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APPENDIX 2



Service Level Agreement

for the provision of Support Services to

**CENTRAL DURHAM CREMATORIUM JOINT
COMMITTEE**

AGREEMENT FOR THE PROVISION OF SUPPORT SERVICES

THIS AGREEMENT is made the [30th] of [January] **two thousand and nineteen**
BETWEEN DURHAM COUNTY COUNCIL (“the Council”) and **CENTRAL DURHAM**
CREMATORIUM JOINT COMMITTEE (“the Partnership”)

1. PROVISION OF SERVICES

- 1.1. The Central Durham Crematorium Joint Committee engages the Council to provide Support Services as set out in Schedule 1 and in return for the payments as set out in Schedule 2.

2. DURATION

- 2.1. This agreement will be effective 1 April 2019 and will continue until 31 March 2020 (“the Term”)

3. THE COUNCIL’S OBLIGATIONS

3.1. Services

- 3.1.1. The scope of the Support Services available to the Central Durham Crematorium Joint Committee is summarised in Schedule 1.

- 3.1.2. The Council will provide Support Services with all reasonable skill and care and in compliance with:

- The Accounts and Audit Regulations 2003 as amended by The Accounts and Audit (Amendment) (England) Regulations 2006, 2011 (Regulations)
- The Code of Practice on Local Authority Accounting in the United Kingdom
- All other relevant CIPFA guidelines, best professional practice and legislation
- The Local Government Act 2000 and other associated legislation
- All appropriate Employee and Health and Safety legislation
- The Joint Committee’s relevant policies, rules, standing orders, procedures and standards. (These are the policies, rules, standing orders, procedures and standards of Durham County Council adopted by the Central Durham Crematorium Joint Committee)
- The terms and conditions of this agreement.

- 3.1.3. To ensure that the Services are delivered by such staff who are appropriately experienced qualified and competent and who receive adequate training and supervision.

- 3.1.4. To submit to the Joint Committee, a reconciliation of the charges for services provided during the year to be recharged to the Joint Committee in accordance with Schedule 2.

3.2. Accommodation

- 3.2.1. To provide at its own cost its own office accommodation, administrative support and services as may be necessary for the provision of Support Services.

3.3. Insurance

- 3.3.1. To ensure that adequate insurance cover is affected and maintained in respect of any property held by it for the purposes of this agreement, employee liability, public liability and liability for professional negligence.

4. THE JOINT COMMITTEE'S OBLIGATIONS

4.1. Support Services Fee Provision

- 4.1.1. To make available such Support Services provision as set out in Schedule 2 for the provision of agreed services for the year 2019/20 notwithstanding the contents of Schedule 2, the Support Services provision will be the subject of regular review and agreement by both parties as part of the Joint Committee's normal budget timetable. Final confirmation of the Support Services provision must be agreed no later than the 31 January in each year.
- 4.1.2. Both parties intend that the annual Support Services fee provision will be set at such a level as to cover the costs incurred by the Council in delivering the Central Support Functions. An indicative annual budget and time allocated to each of these areas as at the date of this agreement has been used to set the fees in Schedule 2.
- 4.1.3. The parties agree that, without affecting the annual Support Services fee provision and the principles set out in Schedule 2, at the Joint Committee's request;
- The percentage split between the service elements to be provided can be varied up to 10% provided always that the maximum number of days per element specified in Schedule 2 is not exceeded.
 - Crematorium Joint Committee being satisfied that any such changes will not have an adverse impact on the delivery of the service provision.
- 4.1.4. The parties agree that all variations, other than those referred to in the clause 4.1.3 above, require the expressed written consent of both parties.
- 4.1.5. To pay the Council annually the payments as set out in Schedule 2. The payment principles set out in Schedule 2 will apply for the purposes of determining the payments paid to the Council by the Joint Committee.

4.2. Service Delivery

4.2.1. The Joint Committee is required to make arrangements for:

Allowing Council staff access to the Joint Committee's business premises if necessary at reasonable times for the provision of the Support Services.

4.2.1.1. The provision of suitable accommodation for the use of the Support Services on the Joint Committee's business premises, at its own cost, as may be necessary.

4.2.1.2. Agreed adherence to Durham County Council's Members Code of Conduct and Constitution.

4.2.1.3. Allowing Council staff access to all relevant assets, records (including those belonging to third parties, subject to the Joint Committee having lawful authority to do so) documents, correspondence, electronic files, software and other systems as may be necessary for the provision of the Service.

4.2.1.4. Allowing and facilitating where necessary direct access by the Head of Finance and Transactional Services /Principal Accountant: Direct Services, to the Chair of the Joint Committee and the Treasurer (or his nominated representative) for the purpose of delivering the relevant services.

4.2.1.5. Approving the Joint Committees Annual Return, Annual Governance Statement, Revenue and Capital Budgets and all other Financial Reports.

4.2.1.6. Taking whatever action it considers necessary as a result of issues highlighted by the Head of Finance and Transactional Services.

5. MANAGEMENT OF THE SERVICE

5.1. Paul Darby, Head of Finance and Transactional Services is responsible for the overall management and delivery of the support service functions and will (under delegated responsibility) in practice fulfil the role of the Treasurer for the Joint Committee. Any queries arising from financial and other relevant reports and any general day to day enquiries about the service should be addressed to the Head of Finance and Transactional Services.

- In person at Durham County Council, County Hall, Durham
- E-mail: paul.darby@durham.gov.uk
- Telephone 03000 261930

5.2. The Head of Finance and Transactional Services will report to the Corporate Director of Regeneration and Local Services and to the Corporate Director of Resources and Treasurer to the Joint Committee and to the Central Durham Crematorium Joint Committee.

- 5.3. The Head of Finance and Transactional Services and the Bereavement Services Manager will meet periodically to review performance on delivering agreed services and agree any changes to the delivery of the Service. Such meetings may be attended by other such persons as either party may wish.
- 5.4. The Corporate Director of Resources at the Council is ultimately responsible for the performance and effectiveness of services provided to the Joint Committee under this agreement. Any issues concerning any aspect of the delivery of the service or terms of this agreement that can not be satisfactorily resolved with Head of Finance and Transactional Services should be referred to the Council's Corporate Director: Resources.

Contact details are:

John Hewitt, Corporate Director: Resources
Durham County Council,
County Hall, Durham
E-mail: john.hewitt@durham.gov.uk
Telephone 03000 261943

- 5.5 The Principal Accountant: Direct Services (under delegated responsibility) will meet with the Bereavement Services Manager each financial year to consider the support service fee for the following financial year. Such meetings will be scheduled in line with the Joint Committee's annual budget setting timetable (final confirmation of the support service fee provision must be agreed no later than the 15 January in each year) and be attended by such other persons as either party may wish.
- 5.6 The Bereavement Services Manager is responsible for ensuring:
- Responses to reports are received within timescales specified.
 - Information is provided to substantiate the implementation of any recommendations when requested.
 - Co-operation with Support Services staff when required.
 - Timely contact with the Head of Finance and Transactional Services /Principal Accountant : Direct Services.
 - Compliance with relevant Codes of Conduct and Durham County Council Policies and Procedures.

6. INFORMATION AND CONFIDENTIALITY

- 6.1 Each party will provide all information within its control necessary to enable the other to discharge its obligations under this agreement.
- 6.2 Neither party shall, without the written consent of the other party, make use of for its own purposes or disclose or allow to be disclosed to any person, (except as may be required by law or by an authorised body in evaluating the work undertaken e.g. external audit), this Agreement or any material connected with it.

7. DATA PROTECTION AND FREEDOM OF INFORMATION

7.1. Each party will:

7.1.1. Comply with the Data Protection Act 1998

Maintain the confidentiality of personal data to which it has authorised access under the terms of this Agreement.

Take reasonable technical and organisational measures against the unauthorised or unlawful processing of personal data and against the accidental loss or destruction of or damage to personal data (including adequate back up procedures and disaster recovery systems).

Provide such assistance and/or information reasonably required by the other in connection with any requests for information received by that party under the Freedom of Information Act 2000.

8. TERMINATION

8.1 Either party may terminate the agreement before the 1 April 2019 by giving the other not less than 3 months prior written notice.

9. VARIATION

9.1. The terms of this agreement may only be varied by written agreement signed by both parties

AS WITNESSED

Signed by:.....

Duly authorised for and on behalf of **DURHAM COUNTY COUNCIL**

Date

Signed by:.....

Duly authorised for and on behalf of the
CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE.

Date

Schedule 1

The following Support Services will be provided.

Management Services

1. Monitoring and reporting of progress made in the delivery of agreed services to the Central Durham Crematorium Joint Committee.
2. Report review and presentation of all Financial and other Support Services reports to the Joint Committee.

Financial Services

3. Preparation and Production of the Annual Revenue and Capital Budgets for approval by the Central Durham Crematorium Joint Committee.
4. Review and setting of the Annual Fees and Charges taking into consideration inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc.
5. Revenue and Capital Budget Monitoring including the provision of sound financial advice.
6. Preparation of Monthly Payroll, Bank, Debtor and Creditor Reconciliations.
7. Timely processing and payment of all Central Durham Crematorium Joint Committee purchase order and direct invoices in line with BVPI 8 Regulations and Durham County Council payment terms via the SAGE system.
8. Financial Appraisals and budget monitoring of Service Asset Management Plan works.
9. Production of the Joint Committees Annual Return for the Central Durham Crematorium Joint Committee and liaison with External Audit.

Payroll Services

10. Monthly processing of all directly employed Central Durham Crematorium employee salaries and allowances.

Human Resources

11. Provision of Health and Safety Advice and guidance in compliance with the relevant Health and Safety guidelines and legislation.
12. Management and co-ordination of arrangements regarding employee relations and interaction with trade union officials.

13. Delivery and facilitation of the staff training, recruitment and selection processes.

Administration

14. Distribution of Joint Committee Papers (including electronic distribution).

15. Provision of Committee and Secretarial Services including the remit of the Clerk (providing advice and guidance on the constitutional issues and protocols) to the Joint Committee and processing any follow up requirements as appropriate.

16. Maintenance of Committee minutes and Indexing.

Advice

17. Provision of help and advice to the Bereavement Services Manager, other officers and nominated members of the Central Durham Crematorium Joint Committee on all Financial, and other Support Service function matters.

BUDGET SCHEDULE

Support Service Area	2019/20
Management	
Attendance at Joint Committee Meetings	
Report Review and overall Management	
	6,500
Financial Services	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Review of the Effectiveness of Internal Audit	
Production of the Annual Return (including liaison with External Audit)	
Financial Appraisals	
	18,400
Payroll Services	
Employee payroll processing	350
Human Resources	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	2,650
Administration	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	5,100
Total	33,000

BASIS OF CHARGE

1. Charges in respect of the period 1 April 2019 to 31 March 2020 will be recharged to the Joint Committee using the existing methodology.
2. This SLA charge is in addition to the fixed term Audit SLA previously approved by Members on 28 September 2016 at a fixed price of £6,250 for 2017/18 to 2019/20.

In overall terms the Support Service charge represents 2% of the gross turnover of the Joint Committee.

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Central Durham Crematorium Joint Committee

11 February 2019

Fees and Charges 2019/20



Joint Report of Ian Thompson – Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

1. This report sets out details of the proposed fees and charges for the Central Durham Crematorium for 2019/20.

Background Information

2. In reviewing existing charges or setting new charges, inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc need to be fully taken into consideration.
3. Members of the Joint Committee will recall that following Local Government Review in 2009 the fees and charges at the Central Durham Crematorium were harmonised with the charges at Mountsett Crematorium. The cremation fees and charges were increased in 2018/19 by £30 (4.6%).

Fees and Charges 2019/20

4. The inflationary and cost pressures facing the crematorium, along with the views of the Bereavement Services Manager with regards to the local market, customer impact from any proposed increase and benchmarking data on the charges levied in other neighbouring facilities, plus the fact that the crematorium has recently undertaken major redevelopments are key factors in considering any increases for 2019/20.
5. The current Medical Referee fee of £20 has not been reviewed since Local Government Reorganisation in 2009 and the medical practitioners have asked for a review due to difficulties covering their rota. £16.50 of the fee is paid to the medical practitioners and £3.50 is retained for administration at the Crematorium. It is proposed to increase the Medical Referee fee to £30 from 2019/20 with £26.50 being paid to the medical practitioners and £3.50 retained for administration costs.
6. Taking the above into consideration, particularly the increase in Medical Referee costs and the above inflation increase, it is proposed that there is a £20 (2.9%) increase to the current cremation fees and charges for 2019/20.

Cremation Charges

7. The projected number of cremations in 2018/19 is 2,462 which will be 138 more than the 2,324 cremations delivered in 2017/18 and 262 more than the budgeted position of 2,200. For 2019/20 budget setting purposes it has been assumed there will be 2,200 cremations next year. This is a prudent forecast.
8. The current 2018/19 fees and charges for crematoria across the region, including the average charges levied is attached at Appendix 3, which indicates an average cremation fee of £779 (inclusive of medical referees fees and environmental surcharge where appropriate). Increasing the current charges by £20 will mean that the total cremation fees levied for the Central Durham Crematorium in 2019/20 (inclusive of medical referee fees) will increase to £700 - £79 below the average charges levied across the region. Modest increases in the last few years have resulted in the Central Durham and Mountsett Crematoria charges now being the lowest in comparison with all other neighbouring facilities in the region. Members will recall that a number of years ago the charges were set to bring the fees in line with the regional average.
9. The table below indicates the extra income that could be received / budgeted with varying levels of assumptions on cremation numbers and fee increases. The £20 increase for 2,200 cremations is budgeted to generate an additional £44,000 income, which is partially offset by £22,000 additional Medical Referee fees to pay to the medical practitioners.

No of Cremations	Increase in Fees £				
	£10	£20	£30	£40	£50
2,200	22,000	44,000	66,000	88,000	110,000
2,250	22,500	45,000	67,500	90,000	112,500
2,300	23,000	46,000	69,000	92,000	115,000
2,350	23,500	47,000	70,500	94,000	117,500
2,400	24,000	48,000	72,000	96,000	120,000
2,450	24,500	49,000	73,500	98,000	122,500
2,500	25,000	50,000	75,000	100,000	125,000

10. In terms of the charging policy for child cremations, it is proposed to retain the NIL fee. Members will see from Appendix 3 that neighbouring crematoria charges range from £0 to £300.

It is proposed to introduce new charges from 2019/20 for the following:

- Direct Cremation – Attended (No service) £590
- Direct Cremation – Unattended (No service) £450
- Service exceeding allocated time by 10 minutes or more £50
- Service cancellation (less than 48 hours notice) £250

11. All other fees and charges at the Crematorium are proposed to remain at the same levels as 2018/19.

12. A full schedule of the proposed fees and charges for the Central Durham Crematorium is shown in Appendix 2, with benchmarking comparison data shown in Appendix 3 for Members' information.

Recommendations and Reasons

13. It is recommended that:-

- Members of the Joint Committee note and approve the proposed fees and charges at Appendix 2 effective from 1 April 2019, which seeks to increase cremation charges by £20 (2.9%) per cremation from £680 to £700.
- The proposed fees and charges are incorporated into the 2019/20 budget.

Background Papers

2018/19 Budget and Financial Monitoring Reports

2019/20 Budget Strategy Report – CDCJC Report – September 2017

2019/20 Budget Working Papers

Contact(s):	Paul Darby	03000 261930
	Ed Thompson	03000 263481

Appendix 1: Implications

Finance

A detailed schedule of the proposed fees and charges for the Central Durham Crematorium is included at Appendix 2. These proposals have been factored into budget proposals for 2019/20.

Staffing

There are no staffing implications associated with this report.

Risk

The sensitive pricing of services is essential to maintain the competitiveness and reputation of the Central Durham Crematorium in the current economic climate. The proposed fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the CDCJC and the enhancements that the Phase 3 works have brought in terms of the service offer, should ensure risk is minimised with regards to the achievement of the income budgets. Charging information will be publicised in advance and communication carefully handled.

Equality and Diversity/Public Sector Equality Duty

The proposals set out in this report are based on a harmonised fees and charges policy with the Mountsett Crematorium and provide equity of treatment / access across County Durham. An equality Impact assessment screening has been undertaken which has revealed no issues.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

None.

Consultation

None. However, officers of Spennymoor Town Council were provided with a copy of the report and given opportunity to comment/raise any detailed questions on the content of the report in advance of circulation to members of the Central Durham Crematorium Joint Committee.

Procurement

None.

Disability Discrimination Act

None.

Legal Implications

None.

APPENDIX 2
SCHEDULE OF PROPOSED CENTRAL DURHAM CREMATORIUM CHARGES 2019-20

	2018/2019	Proposed	VAT	Increase / (Decrease)	
	Charges incl VAT (where appropriate)	Charges 2019/2020 incl VAT (where appropriate)		Status	£
	£	£			
Cremation Charges					
Non-Viable Foetus	0	0	O	0	0.00%
Child - up to one month old	0	0	O	0	0.00%
Child - up to 18 years old	0	0	O	0	0.00%
Medical Referees Fees	20	30	O	10	50.00%
Body Parts	9	9	O	0	0.00%
Adult - 18 years of age or over (Certificate of Cremation and scattering of cremated remains included)					
Off Peak Service Times (if remainder of the day is full) - 09:00am & 09:30am	580	590	O	10	1.72%
Peak Service Times - 10:00am onwards, every 30 mins	660	670	O	10	1.52%
Saturdays	990	1,000	O	10	1.01%
Direct Cremation - Attended (No service)	0	590	O	590	New Charge
Direct Cremation - Unattended (No service)	0	450	O	450	New Charge
Surcharges					
Non Resident (Adult)	0	0	O	0	0.00%
Environmental surcharge	0	0	O	0	0.00%
Book of Remembrance					
2 line entry Book of Remembrance	53	53	S	0	0.00%
3 line entry Book of Remembrance	71	71	S	0	0.00%
4 line entry Book of Remembrance	89	89	S	0	0.00%
5 line entry Book of Remembrance	106	106	S	0	0.00%
6 line entry Book of Remembrance	124	124	S	0	0.00%
7 line entry Book of Remembrance	142	142	S	0	0.00%
8 line entry Book of Remembrance	159	159	S	0	0.00%
Crest, floral emblem, coats of arms etc.	74	74	S	0	0.00%
2 Line Memorial card					
2 Line Memorial card	23	23	S	0	0.00%
3 Line Memorial card	24	24	S	0	0.00%
4 Line Memorial card	25	25	S	0	0.00%
5 Line Memorial card	26	26	S	0	0.00%
6 Line Memorial card	27	27	S	0	0.00%
7 Line Memorial card	28	28	S	0	0.00%
8 Line Memorial card	29	29	S	0	0.00%
Crest, floral emblem, coats of arms etc.	74	74	S	0	0.00%
2 Line Miniature Book					
2 Line Miniature Book	33	33	S	0	0.00%
3 Line Miniature Book	34	34	S	0	0.00%
4 Line Miniature Book	35	35	S	0	0.00%
5 Line Miniature Book	36	36	S	0	0.00%
6 Line Miniature Book	37	37	S	0	0.00%
7 Line Miniature Book	38	38	S	0	0.00%
8 Line Miniature Book	39	39	S	0	0.00%
Crest, floral emblem, coats of arms etc.	74	74	S	0	0.00%
Memorials (including cost of plaque)					
Seat - Lease for 10 years	1,042	1,042	E/S	0	0.00%
Columbaria Unit - Lease for 20 years	1,240	1,240	E/S	0	0.00%
Small Plaques - Lease for 10 years	276	276	E/S	0	0.00%
Outside Large Plaques - Lease for 10 years	420	420	E/S	0	0.00%
Outside Vase Block - Lease for 10 years.	636	636	E/S	0	0.00%

SCHEDULE OF PROPOSED CENTRAL DURHAM CREMATORIUM CHARGES 2019-20

	2018/2019	Proposed	VAT	Increase / (Decrease)	
	Charges incl VAT (where appropriate)	Charges 2019/2020 incl VAT (where appropriate)		Status	£
	£	£		£	%
Inside new Garden - Large Plaques - Lease for 10 years.	450	450	E/S	0	0.00%
Inside new Garden - Vase Block - Lease for 10 years.	690	690	E/S	0	0.00%
Memorial Renewal					
Seat - Lease for 10 years	610	610	E/S	0	0.00%
Columbaria Unit - Lease for 20 years	835	835	E/S	0	0.00%
Small Plaques - Lease for 10 years	96	96	E/S	0	0.00%
Outside Large Plaques - Lease for 10 years	159	159	E/S	0	0.00%
Outside Vase Block - Lease for 10 years.	273	273	E/S	0	0.00%
Inside new Garden - Large Plaques - Lease for 10 years.	174	174	E/S	0	0.00%
Inside new Garden - Vase Block - Lease for 10 years.	300	300	E/S	0	0.00%
Memorial Replacement					
Small Plaques - Replacement	110	110	E/S	0	0.00%
Outside Large Plaques - Replacement	128	128	E/S	0	0.00%
Outside Vase Block - Replacement.	116	116	E/S	0	0.00%
Inside new Garden - Large Plaques - Replacement.	128	128	E/S	0	0.00%
Inside new Garden - Vase Block - Replacement.	116	116	E/S	0	0.00%
Visual Tributes (Wesley Music System)					
Webcast	36	36	S	0	0.00%
DVD	36	36	S	0	0.00%
Extra DVD	22	22	S	0	0.00%
CD	36	36	S	0	0.00%
Extra CD	16	16	S	0	0.00%
Visual tribute admin fee	10	10	S	0	0.00%
Visual tribute per photograph (admin fee to be paid first)	1	1	S	0	0.00%
Video tribute per minute (admin fee to be paid first)	4	4	S	0	0.00%
Additional Charges					
Use of Chapel only					
Between 10.00am and 2.30pm	600	600	E	0	0.00%
Before 10.00am or after 2.30pm	200	200	E	0	0.00%
Extension of cremation service by 30 minutes	100	100	E	0	0.00%
Service exceeding allocated time by 10 minutes or more	0	50	E	50	New Charge
Service cancellation - less than 48hrs notice	0	250	E	250	New Charge
Organist	35	35	S	0	0.00%
Urn	6	6	E	0	0.00%
Scatter Tubes	12	12	S	0	0.00%
Small Scatter Tubes	6	6	S	0	0.00%
Mini Scatter Tubes	3	3	S	0	0.00%
Scattering of cremated remains from another Crematorium in lawn area	50	50	S	0	0.00%

Appendix 3

Proposed Durham 19/20	Cremation Fees £	2018/19									Proposed Mountsett 19/20 *
		Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	North Tyneside	
670	Adult	850	773	653	675	735	671	700	668	727	670
0	Environmental surcharge	Inc above	55	47	60	Inc above	72	50	72	Inc above	0
30	Medical Referees Fees	Inc above	20	39	Inc above	Inc above	39	30	48	28	30
700		850	848	739	735	735	782	780	788	755	700

Average of Benchmarking Group Cremation Fees

£779

Proposed Durham 19/20	Other charges £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	North Tyneside	Proposed Mountsett 19/20 *
0	Non-viable Foetus	0	0	0	0	70	0	0	0	0	0
0	Child - up to one month	0	0	0	0	70	0	0	0	0	0
0	Child - up to 16 years	0	300	0	0	219	0	0	0	0	0
670	Non Resident (Adult)	850	773	688	675	735	721	800	668	727	670
1,000	Adult - Saturday cremation	1,275	No Cremations on a Saturday	No Cremations on a Saturday	763	No Cremations on a Saturday	1,118	1,050	No Cremations on a Saturday	1,090	1,000
53	2 line entry Book of Remembrance	137	70	70	66	64	42	60	76	60	53
	Use of Chapel only:										
600	Between 10.00am and 2.30pm	318	100	252	125	107	151	140	155	90	600
200	Before 10.00am or after 2.30pm	318	100	252	125	107	151	140	155	90	200

* Subject to consideration by the Mountsett Crematorium Joint Committee 31st January 2019

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Central Durham Crematorium Joint Committee

11 February 2019

2019/20 Revenue and Capital Budgets



Joint Report of Ian Thompson – Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources and Treasurer to the Joint Committee

Purpose of the Report

1. This report sets out for Members’ consideration proposals with regards to the 2019/20 revenue and capital budgets for the Central Durham Crematorium.

Background Information

2. The 2019/20 budget has been developed with the Bereavement Services Manager, taking into account the proposed Fees and Charges set out in the previous report, the updated 2018/19 forecast outturn position and known expenditure pressures in the coming year.

Revenue Budget Proposals 2019/20

3. The proposed 2019/20 revenue budget is shown at Appendix 2, together with the forecast position with regards to the reserves of the Central Durham Crematorium. Members should note that the main changes from the 2018/19 budget are as follows:

Employees

4. The 2019/20 budget has been increased by **£9,573** from 2018/19 due to the 2019/20 pay award and the NI increase for the medical referees.

Premises

5. The base budget has increased by **£10,337** from 2018/19. The main reasons for this increase are as follows:
 - The repairs and maintenance budgets have adjusted to reflect the Service Asset Management Plan works scheduled for 2019/20. The net result of the removal of the 2018/19 works schedule and the inclusion of the 2019/20 requirements is a year on year increase in the base budget of **£4,000**. Provision for the following works are included in the 2019/20 budgets:

➤ Redecoration Works	£14,000
➤ Carry out re-lining of hearths x1	£3,450

- The Business Rates budget has increased by **£1,672**
- The utility budgets have increased by **£5,500** in line with 2018/19 outturn projections and projected energy price increases in 2019/20.
- There has been a reduction of **(£835)** in general repairs, maintenance and servicing budgets to reflect the 2018/19 projected outturn.

Transport

6. The Transport budget has reduced by **(£300)** to reflect the 2018/19 projected outturn.

Supplies and Services

7. The supplies and services budget has been increased by **£20,134** from 2018/19. The main changes are as follows:
 - The Supplies and Services budgets have reduced in consideration of the Service Asset Management Plan scheduled works. The result of the removal of the 2018/19 works is a reduction in the base budget of **(£1,000)**.
 - The medical referee fees have been increased from £16.50 to £26.50 per form and based upon an estimated number of cremations of 2,200 this has resulted in an increase of **£22,000** from 2018/19.
 - Other supplies and services budgets including conferences and webcasting have been reduced by **(£1,066)**.
 - The masterplan budget has been reduced by **(£2,000)** to reflect the 2018/19 outturn.
 - A new budget of **£2,200** has been created for the retention and scanning of documents as detailed in a previous report.

Agency and Contracted

8. The Agency and Contracted Services budget has increased by **£180** due to the increase in refuse collection costs.

Capital Financing Costs

9. This budget includes provision for the loan repayments relating to the Replacement Cremator and associated re-development works, which remain at **£213,738** in line with the 10 year fixed schedule to repay the £1.8m loan taken out by DCC on behalf of the Joint Committee during 2011/12.

Support Service Costs

10. The 2019/20 budget factors in the proposed increase of **£650** in the SLA for the provision of Support Service as detailed in a previous report.

Income

11. The income budget has been increased by **(£41,650)** The major changes are as follows:

- An element of prudence has again been factored into the income budget proposal for next year. The projected outturn as at 31 December 2018 assumes an increase of 262 cremations against the 2018/19 budgeted number (of 2,200).

In preparing the 2019/20 budget the estimated number of cremations has been kept at 2,200. Along with the proposal to increase the cremation charges to £700 the cremation fee income budget has increased by **(£44,000)**.

- Plaque, vase block and organ income budgets have been reduced by **£9,800** in consideration of the 2018/19 projected outturn.
- Interest budget has increased by **(£6,000)** due to the increasing level of balances and higher interest rates earned.
- Miscellaneous income budget has increased by **(£1,500)** to reflect the 18/19 outturn and also due to the new charges for cancellations and overrunning services.

12. Should cremation numbers be maintained in line with those projected for the current year or indeed return to levels experienced in previous years then there would be an additional surplus generated again next year.

Capital Budget Proposals 2019/20

13. The proposed 2019/20 capital budget is shown in the table below:

Redevelopment Works	Cost £
Energy improvement work	125,000
Total	125,000

The Service Asset Management Plan approved by Members in September 2018 identified the requirement for Energy Improvement Works which were forecast at an indicative cost of £70,000. A recent estimate from technical consultants has indicated that these works will be in the region of £125,000.

Surplus Redistribution

14. The 2019/20 allocations remain the same as 2018/19 and are as follows:

- Durham County Council - £445,000
- Spennymoor Town Council - £111,250

15. The £1.8m loan taken out 2011/12 to (part) finance the redevelopment works, including the cremator replacements, will be fully repaid in 2021/22, and will provide members with options in terms of whether to increase contributions to reserves or increase distributable surpluses at that time. If the decision is subsequently taken to

increase distribution of surpluses at that time, the additional payments would be £170,990 to Durham County Council and £42,748 to Spennymoor Town Council.

Earmarked Reserves

16. The transfer to the Masterplan Memorial Garden Reserve next year is budgeted in line with the 2018/19 level at £5,000.
17. The transfer to the Small Plant Reserve next year is budgeted in line with the 2018/19 level at £2,000.
18. The transfer to the Cremator Reline Reserve next year is budgeted at £25,000.
19. The £165,519 surplus created after consideration of all the above factors is budgeted to transfer to the Major Capital Works reserve. In line with the CDCJC Reserve Policy however, a transfer to the General Reserve of £12,495 is required in order to maintain a general reserve of 30% of the Joint Committees income budget after funding the capital programme in 19/20. This results in a budgeted net transfer to the Major Capital Works reserve of (£28,024). The projected balance for the Major Capital Works reserve at the end of 2019/20 is £1,250,850, as shown in Appendix 2.
20. The estimated earmarked reserves and balances of the Central Durham Crematorium Joint Committee at 31 March 2020, taking into account the 2018/19 Quarter 3 budgetary control report and the proposed transfers to/from earmarked reserves in the 2019/20 budget is as follows:
 - General reserve of £497,670 an increase of £12,495 (2.6%) from 2018/19
 - Retained reserves of £1,470,960 an increase of £246,554 (20.1%) from 2018/19
21. The estimated total reserves as shown in Appendix 2 at 31 March 2020 are **£1,968,630**.
22. Members should note that the 2019/20 revenue budget proposal incorporates £17,450 of one off expenditure requirements which will provide further scope in the 2020/21 budget setting round.

Recommendations and Reasons

23. It is recommended that:
 - Members of the Joint Committee note and approve the revenue and capital budget proposals contained within the report (as set out at Appendix 2)
 - Members note the forecast level of reserves and balances at 31 March 2020 (also set out at Appendix 2).

Background Papers

- 2018/19 Budget and Financial Monitoring Reports
- 2019/20 Budget Working Papers
- 2019/20 Fees and Charges report.

Contact(s): Paul Darby 03000 261930
Ed Thompson 03000 263481

Appendix 1 - Implications

Finance

The proposed budget for the Central Durham Crematorium is included at Appendix 2, with an explanation of year on year changes set out in the body of the report.

Staffing

The employee budget provides for 9 members of staff.

Risk

The budgets take into account the 2018/19 forecast outturn position and all known expenditure pressures and opportunities for efficiencies in the coming year. The budget also takes into consideration one off expenditure requirements for 2019/20. Knowledge of these pressures and requirements such ensure that risk is minimised.

Pricing sensitivity is essential to maintain the competitiveness and reputation of the Central Durham Crematorium in the current economic climate. The proposed standstill in fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities, and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the CDCJC, should ensure risk is minimised with regards to the achievement of the income budgets.

Equality and Diversity/Public Sector Impact Duty

The income proposals set out in this report are based on a harmonised fees and charges policy with the Mountsett Crematorium and provide equity of treatment/access across County Durham. An equality Impact assessment screening has been undertaken which has revealed no issues.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

There are no Crime and Disorder implications associated with this report.

Human Rights

None.

Consultation

None. However, Officers of Spennymoor Town Council were provided with a copy of the report and given opportunity to comments / raise any detailed queries on the contents of this report in advance of circulation to members of the CDCJC

Procurement

None.

Disability Discrimination Act

None.

Legal Implications

The Central Durham Crematorium Joint Committee is required to set a balanced budget and the budget proposals contained within this report have been prepared in accordance with standard accounting policies and procedures.

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APPENDIX 2

CENTRAL DURHAM CREMATORIUM 2019/20 BUDGET				
2017/2018 Actual Outturn (Memo Info)	2018/2019 Base Budget	2018/2019 Projected Outturn (QTR3)		2019/2020 Base Budget
£	£	£		£
			EXPENDITURE	
240,096	248,495	233,573	Employees	258,068
334,314	245,826	237,224	Premises	256,163
1,503	2,200	1,741	Transport	1,900
117,119	106,898	108,211	Supplies and Services	127,032
8,277	8,800	8,705	Agency & Contracted	8,980
213,738	213,738	213,738	Capital Financing Costs	213,738
37,800	38,600	38,600	Support Service Costs	39,250
952,847	864,557	841,792	Gross Expenditure	905,131
(1,613,380)	(1,617,250)	(1,791,239)	INCOME	(1,658,900)
(660,533)	(752,693)	(949,447)	Net Income	(753,769)
			Transfer to (from) Reserves	
5,000	5,000	5,000	- Masterplan Memorial Garden	5,000
195,878	164,443	361,197	- Major Capital Works	165,519
60,000	25,000	25,000	- Cremator Reline Reserve	25,000
(6,595)	2,000	2,000	- Small Plant	2,000
(406,250)	(556,250)	(556,250)	Distributable Surplus	(556,250)
325,000	445,000	445,000	80% Durham County Council	445,000
81,250	111,250	111,250	20% Spennymoor Town Council	111,250

Actual Balance @ 31/03/18	Budget Earmarked Reserves Balance @ 31/03/19	Revised (QTR3) Forecast Balance @ 31/03/19	Reserve	Transfer to Reserve	Transfer from Reserve	Budget Forecast Balance @ 31/03/20
£	£	£				£
485,175	(485,175)	(485,175)	General Reserve	(568,745)	556,250	(497,670)
61,250	(61,250)	(61,250)	Masterplan Memorial Garden	(5,000)	0	(66,250)
1,069,251	(1,069,251)	(1,222,826)	Major Capital Works	(165,519)	137,495	(1,250,850)
88,500	(88,500)	(121,455)	Cremator Reline Reserve	(25,000)	0	(146,455)
5,405	(5,405)	(5,405)	Small Plant	(2,000)	0	(7,405)
1,709,581	(1,709,581)	(1,896,111)	TOTAL	(766,264)	693,745	(1,968,630)

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