



Annual Mountsett Crematorium Joint Committee

Date **Wednesday 29 June 2022**

Time **9.30 am**

Venue **Chapel - Mountsett Crematorium, Dipton**

Business

Part A

**[Items during which the Press and Public are welcome to attend.
Members of the Public can ask questions with the Chairman's
agreement]**

1. Membership of the Joint Committee
2. Apologies for Absence, if any
3. Substitute Members, if any
4. Declarations of Interest, if any
5. Appointment of Chair
6. Appointment of Vice-Chair
7. Minutes of the meeting held on 25 April 2022 (Pages 3 - 6)
8. Changes to Constitution/Terms of Reference (Pages 7 - 20)
Report of the Clerk to the Joint Committee
9. 2021/22 Annual Governance Statement (Pages 21 - 38)
Joint Report of the Corporate Director of Neighbourhoods and
Climate Change and Corporate Director of Resources and
Treasurer to the Joint Committee
10. Revenue Outturn and Joint Committees Annual Return for the
Financial Year Ended 31 March 2022 (Pages 39 - 56)
Joint Report of the Corporate Director of Neighbourhoods and
Climate Change and Corporate Director of Resources and
Treasurer to the Joint Committee

11. Mountsett Crematorium Performance and Operational Report
(Pages 57 - 82)
Report of the Bereavement Services Manager and Registrar
12. Forward Plan 2022/23: (Pages 83 - 88)
Report of the Corporate Director of Resources and Treasurer to
the Joint Committee
13. Such other business as in the opinion of the Chairman of the
meeting is of sufficient urgency to warrant consideration

Helen Lynch
Head of Legal and Democratic Services

County Hall
Durham
21 June 2022

To: **The Members of the Mountsett Crematorium Joint
Committee**

Durham County Council:-

Councillors: V Andrews, B Bainbridge, A Batey, J Charlton, C Hampson,
A Hanson, P Heaviside, K Rooney and M Walton

Gateshead Council:

Councillors D Bradford (Vice-Chair), K Dodds, L Green, S Green and
M Ord

Contact: Lucy Gladders

Tel: 03000 269 712

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Chapel - Mountsett Crematorium, Dipton on **Monday 25 April 2022 at 9.30 am**

Present:

Councillor D Bradford (Vice-Chair in the Chair)

Durham County Council

Councillors V Andrews, B Bainbridge, J Charlton, C Hampson, A Hanson, P Heaviside, K Rooney and M Walton

Gateshead Council:

Councillors D Bradford (Vice-Chair) and M Ord

1 Apologies for absence, if any

Apologies for absence were received from Councillor A Batey (Durham) and Councillors D Burnett, K Dodds, L Green and S Green (Gateshead Council).

2 Substitute Members

There were no substitutes.

3 Minutes of the Meeting held on 31 January 2022

The minutes of the meeting held on 31 January 2022 were confirmed as a correct record and signed by the Chair.

4 Declarations of Interest, if any.

There were no declarations of interest.

5 Performance and Operational Report

The Joint Committee considered a report of the Bereavement Services Manager and Registrar which provided a quarterly update relating to performance and other operational matters (for copy see file of Minutes).

The Bereavement Services Manager provided a summary of performance for the period 1 January 2022 to 31 March 2022. He advised that 416 cremations had been

undertaken during the period, compared to 487 in the comparable period last year, a decrease of 71. The total number of cremations in 2021/22 was 1,463 compared with 1,758 in 2020/21, a decrease of 295, mainly due to the COVID pandemic peak in 2020/21.

The actual number of cremations undertaken was therefore 163 more than the budget position, resulting in an over achievement of cremation fee income of £96,080 in year.

Moving on to the sale of memorials the number and value of memorials sold of 39 / £5,597 compares to 24 / £5,701 in the same period last year, an increase of 5.

The Bereavement Services Manager further provided details of the Joint Conference of the Federation of Burial & Cremation Authorities and the Cremation Society of Great Britain which was to be held in June 2022. He asked that any member who wished to attend contact him for the necessary arrangements to be made.

Details were then reported regarding the recycling of metals scheme and it was noted the ICCM Board had opened a new round of nominations. One nomination per scheme was requested and the charity was to be bereavement related or linked to life limiting conditions, survivors and their families.

In conclusion the Bereavement Services Manager and Registrar provided an update on the cremator replacement works, noting that the two new cremators were now full operational and an independent inspection had been carried out on Cremator 1 which had fully passed the tests. With regard to the temporary cremator that was purchased during COVID-19 it was noted that an options report on future requirements would be brought back to the committee later in the year.

Councillor Walton asked whether the Great North-East Air Ambulance was an eligible charity for ICCM nomination and she asked that where possible a local charity should be chosen. In response the Bereavement Services Manager advised that the GNEAA had previously been nominated. He agreed that a local charity should always be selected where possible and asked that any nominations be emailed to him before the closing date in July.

Councillor Charlton asked for some further clarification on the intended course of action to be taken in relation to the temporary cremator. The Bereavement Services Manager advised that an options report would be brought back to a future meeting.

Resolved:

That the Joint Committee

- a. Note the current performance of the crematorium.

- b. Note the date of the Joint Conference of the Federation of Burial & Cremation Authorities and the Cremation Society of Great Britain and inform the Bereavement Services Manager of any representation from the Joint Committee.
- c. Note the latest round of recycling of metals.
- d. Note the update with regards to the cremator replacement project.

6 Financial Monitoring Report - Provisional Outturn as at 31 March 2022

The Joint Committee considered a joint report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which provided details of the provisional outturn position for 2021/22 and the projected level if reserves and balances as at 31 March 2022 (for copy see file of Minutes).

The Finance Manager (Neighbourhoods and Climate Change) explained that the projected outturn is a surplus (Before transfers to reserves and a distribution of surpluses to the partner authorities) of £373,591 against a budgeted surplus of £24,662, £348,929 more than the budgeted position.

Contributions to the earmarked reserves were also forecasted to be £348,929 more than originally budgeted and in line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £10,358 was required.

The total reserves and balances position was forecast to be £931,277 at the year-end comprising of a retained reserve of £622,591 and a general reserve of £308,686.

Councillor Walton raised a query regarding significant variances and the Finance Manager (Neighbourhoods and Climate Change) advised that this was mainly due to the cremator replacement works overlapping financial years into 2022/23, which would be adjusted in the reserves budget next year.

The Chair commented that the reserves were reaching a sizeable amount and asked if there were any predictions on how this would fair of the coming few years. The Finance Manager (Neighbourhoods and Climate Change) advised that the reserves were constantly reviewed, however the current level of reserves whilst appearing to be high were justified and this had been demonstrated through the recent emergencies which the crematorium had faced.

Councillor Charlton raised a query regarding the increase in gas and electric charges and whilst noting that solar panels did provide some of the energy used at the crematorium, she queried whether the budgeted amount was still adequate given the anticipated increases. The Finance Manager (Neighbourhoods and

Climate Change) advised that the crematorium had followed DCC's methodology in setting the budget in relation to gas and electric and felt that the budget provided adequate resources to meet the increasing costs, based upon the information available. The Bereavement Services Manager added that in addition to the solar panels used at the crematorium, heat exchange from the cremators also heated the building.

The Chair asked whether any consideration had been given to water cremations and or other methods of cremation which reduce the crematoriums carbon footprint. The Bereavement Services Manager advised this was being considered and would be brought forward to the joint committee as a future report.

Resolved:

That the report be noted.

7 Risk Register Update 2021/22 Review 2

The Joint Committee considered a joint report of the Corporate Director Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which provided details of the outcome of the half-yearly risk review in March 2022 (for copy see file of Minutes).

Resolved:

That the Joint Committee note the content of the report and the updated position.

8 Annual Internal Audit Report 2021/22

The Joint Committee considered a report of the Chief Internal Auditor and Corporate Fraud Manager which presented the Annual Internal Audit Report for 2021/22 (for copy see file of Minutes).

The Audit Manager explained that the Annual Internal Audit Report provided an Opinion which makes conclusions on the overall adequacy and effectiveness of the Committee's Framework of Governance, Risk Management and Control. The report provided a Substantial overall assurance opinion and identified that there was a sound system of control.

Councillor Walton asked what other assurance opinions could be provided. The Audit Manager explained that Substantial was the highest rating, followed by moderate and limited.

Resolved: That the content of the report be noted.

**Mountsett Crematorium Joint
Committee**

29 June 2022

**Mountsett Crematorium, Joint
Committee,**

Changes to Constitution/Terms of Reference



Report of the Clerk to the Joint Committee

Electoral division(s) affected:

Countywide

Purpose of the Report

1. This report provides details of a review of the Mountsett Crematorium Joint Committee's Constitution, which in accordance with the Annual Governance Statement requirements is reviewed on an annual basis at the Joint Committee's Annual General Meeting

Recommendation(s)

2. It is recommended that:-
 - (i) the Committee note the outcome of the review of the Constitution of the Mountsett Crematorium Joint Committee in accordance with the requirements of the Annual Governance Statement; and reapprove the Constitution as set out in Appendix 2

Background Information

3. The Constitution which was last updated on 3 July 2019 has been reviewed by the Clerk to the Mountsett Crematorium Joint Committee.
4. Members will recall that the Constitution fully reflects the constituent legal titles, expenditure and subsequent surplus distribution arrangements on a 65/35 basis, along with the policies regarding surplus transfer to reserves.

5. Members will again note that the constituent authority membership appointments and asset ownership remain as per the original constitution, dated 7 September 1976.
6. The Mountsett Crematorium Joint Committee will continue to operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council who will continue to be responsible for the management of the facility and for supporting the Joint Committee.
7. The review has not highlighted any requirements for change to the current Constitution, which is attached at Appendix 2 for Members full consideration and therefore this report reaffirms continuation of the existing Constitution and governance arrangements set out within.

Background papers

- Mountsett Crematorium Joint Committee Constitution 3rd July 2019

Contact: Sarah Grigor

Tel: 03000 269 676

Clerk to the Joint Committee

Appendix 1: Implications

Legal Implications

The Joint Crematorium Committee of Durham and Mountsett were set up further to section 102(1)(b) of the Local Government Act 1972. Section 8.02(a) of Durham County Council Constitution, allows the Council to establish joint arrangements which may involve the appointment of a joint committee with other local authorities

Finance

There are no financial implications associated with this report.

Consultation

There are no requirements for Consultation

Equality and Diversity / Public Sector Equality Duty

There are no equality and diversity implications associated with this report.

Human Rights

There are no implications associated with this report.

Crime and Disorder

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

Staffing

There are no implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Risk

There are no risk implications associated with this report.

Procurement

There are no implications associated with this report.

Appendix 2

Mountsett Crematorium Joint Committee Constitution dated 3 July 2019

This Deed of Agreement is made the ...3rd...day of ...JULY.....2019

BETWEEN:-

- 1) The County Council of Durham, Durham County Council, County Hall, Durham and
- 2) The Borough Council of Gateshead of the other part.

WHEREAS:-

1. The Authorities to the Deed have by virtue of Section 102(1) of the Local Government Act 1972 the Local Government Act 2000 the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 the Local Authorities and all and every power enabling them agreed and resolved to constitute a joint committee to exercise the powers which each of the Authorities hereto might respectively have exercised by virtue of the Cremation Acts 1902 and 1952 for the provision running, maintenance and management of the existing Crematorium at Mountsett within the County of Durham which is more particularly described in paragraph 1 below.
2. The said Authorities now wish to constitute the said joint committee on the terms set out below and to the intent that the Deeds of Agreement between the said Authorities and dated 7th September 1976 and 8th September 1983 shall cease to have effect.

NOW in pursuance of the said agreement and the respective resolutions and in consideration of these presents **THIS DEED WITNESSES** as follows: -

1. Definition and Interpretation

- 1.1 In this agreement the following expressions have the meanings set out below, unless the context otherwise requires.

'Authority' either Durham or Gateshead and 'Authorities' shall be construed accordingly.

'Annual meeting' the annual meeting of the Joint Committee held each year in accordance with paragraph 7.2 of this agreement.

'Chief Executive' the head of an Authority's paid service being the person designated as such under Section 4 of the Local Government and Housing Act 1989.

'Clerk', the person appointed by virtue of paragraph 16.1 to carry out certain duties allocated by this agreement.

'Council' the Council of elected members of one or other of the Authorities to this agreement.

'Crematorium' the crematorium known as Mountsett Crematorium which includes all buildings grounds equipment and other property appurtenant there.

'Financial year' the period running from 1st April in one calendar year until 31st March in the next calendar year (inclusive).

'Joint committee' the Mountsett Crematorium Joint Committee constituted by this agreement.

'Member' unless the context otherwise so requires, a member of the Joint Committee.

'Monitoring officer', Durham County Council's Head of Legal and Democratic Services being the person designated under Section 5 of the Local Government and Housing Act 1989 or this officer's nominated deputy in the case of absence or illness.

'Ordinary meeting', any meeting of the Joint Committee that is not an Annual Meeting or a Special Meeting.

'Principal Office' in the case of Durham County Council, the Council Offices, County Hall, Durham and the case of Gateshead Council the Civic Centre as referred to at the beginning of the agreement.

'Special meeting' a meeting of the Joint Committee convened in accordance with paragraph 7.6 of this Agreement.

2. Duration of Joint Committee

The Authorities shall constitute the Joint Committee from the Commencement Date and the Joint Committee shall continue thereafter unless and until determined by either Authority or both of them under the provisions contained in this agreement.

3. Name of Joint Committee

The Joint Committee shall be known as the Mountsett Crematorium Joint Committee.

4. Provision and Location of Crematorium

4.1 The Crematorium is located on the Crematorium Site which was acquired by the Authorities prior to the date hereof.

4.2 The Crematorium site is vested 60% in Durham County Council and 40% Gateshead Council by virtue of Section 120(4) of the Local Government Act 1972 and all and every power so enabling and registered at HM Land Registry with Title Absolute Title Number.

5. Membership

- 5.1 The Joint Committee shall consist of Members appointed by the Authorities as follows: -
- 5.1.1 Each Authority shall appoint from its own membership nine Members from Durham County Council and seven Members from Gateshead Council which appointments shall reflect the political balance of each authority.
 - 5.1.2 Subject to the provisions of this agreement each Member shall continue in office for a period of one year or until such time as he shall cease to be a member of the Council by whom he is appointed whichever is the sooner and any provision in the Procedure Rules of either Authority to the contrary is hereby waived. Each member shall be eligible for re- appointment until such time as he shall cease to be a member of the council by whom he is appointed.
 - 5.1.3 If either Authority does not appoint the number of Members which it is entitled to appoint the other Members of the Joint Committee shall be competent to carry out the business thereof pursuant to this agreement.
 - 5.1.4 Any person who is a member of the Councils of both Authorities shall only represent the first Authority to appoint him as a Member and any subsequent appointment by the other Authority shall be void.
 - 5.1.5 The Chief Executive of each Authority shall notify the Chief Executive of the other Authority and the Clerk within fourteen days of any appointment of a member of his Council to the Joint Committee.
 - 5.1.6 Any member may at any time resign his office as such Member by notice addressed to the Clerk who shall forthwith notify the respective Chief Executives of each of the Authorities.
 - 5.1.7 Any member may be removed at any time by resolution by the Authority by whom he was appointed but such removal should only become effective upon receipt by the Clerk of notification thereof.

6. Chair and Vice Chair

- 6.1 At the first meeting of the Joint Committee and subsequently at its Annual Meeting in each successive year the Joint Committee shall select one of its Members as Chair and another as Vice Chair for the forthcoming year provided that at no time shall the Chair and Vice Chair be members of the same Authority.

6.2 The Chair of the Committee shall alternate between both authorities on an annual basis unless otherwise agreed at the Annual meeting of the Committee.

6.2.1 The elected Chair and Vice Chair shall remain in office until the next Annual Meeting unless by reason of death resignation disqualification or any other cause before that time and upon a vacancy occurring during the term of office another Member from the same Authority shall be appointed by the Joint Committee to fill the vacancy until the next Annual Meeting.

6.3 If there is equality of votes as to the appointment of Chair or Vice Chair, then the Chair for the time being of that meeting shall have a second or casting vote.

7. Substitute Members

Any member who is unable to attend a meeting of the Joint Committee for any reason may appoint another member of the relevant authority of which he is a member as a substitute member provided notification of the named substitute is given to the Clerk (including by electronic means), before four o'clock on the day before the meeting in question and thereon the substitute member shall be entitled to attend that meeting only and (subject to the requirements relating to the declaration of interests contained in the Code of Conduct of the Council of which he is a member) shall be entitled to speak and vote on all items of business. A member may only substitute another member from the relevant authority of which he is a member.

8. Meetings of the Joint Committee

8.1 The first meeting of the Joint Committee shall be convened by the Clerk.

8.2 The Joint Committee shall hold an Annual Meeting before the end of June in each year.

8.3 Other than the Annual Meeting, meetings shall be held at such places and on such dates and at such times as the Joint Committee may decide from time to time save that meetings shall be held not less than quarterly.

8.4 Ordinary meetings and Annual Meetings of the Joint Committee shall be convened by the Clerk who shall deliver notice thereof to each member at least five clear days before the date of the meeting.

8.5 With the notice referred to in paragraph 7.4 the Clerk shall send a copy of the agenda for the meeting which shall include:

- provision for the declaration of personal and prejudicial interests by Members for the purposes of the Code of Conduct issued under Section 50 Local Government Act 2000.
- all items of business which have been, or are deemed to have been, referred to the Joint Committee by a Council resolution of either Authority.
- all reports submitted by any officer of either Authority; and
- any item of business directed to be included by the person appointed to preside at the meeting.

8.6 A quorum of four members must be present to constitute a meeting
Provided that there is at least one member present from each Authority.

8.7 The Chair and two members of the Joint Committee may at any time by notice specifying the business to be transacted and sent to the Clerk require a Special Meeting of the Joint Committee to be convened and the Clerk shall accordingly convene a special meeting which shall be held within thirty clear days of receipt by the Clerk of the said notice.

8.8 The Clerk shall give Members of the Joint Committee at least five clear days' notice of the Special Meeting and such notice shall specify the business proposed to be transacted.

8.9 No business shall be transacted at a Special Meeting other than that specified in the notice sent to the Clerk and referred to in paragraph 7.7 above.

9. **Person Presiding at Meetings**

9.1 The Chair or in his absence the Vice Chair shall preside at every meeting provided that if both the Chair and the Vice Chair are absent the Members present shall elect another Member of the Joint Committee who shall preside at that meeting.

10. **Voting**

10.1 Every matter at a meeting of the Joint Committee shall be decided by a simple majority of those Members voting and present and, in the venue, at the time the question is put. In the case of an equality of votes in relation to a particular item of business then consideration of that item shall be adjourned and shall be deferred for decision at a future meeting of the Joint Committee to allow informal discussion to take place between the parties

10.2 Except where a requisition is made under the next paragraph 9.3, the method of voting at meetings of the Joint Committee shall be by show of hands.

- 10.3 If a requisition for a recorded vote is made by any three Members present before a vote is taken on any question or motion, the voting shall be recorded so as to show whether each Member present voted for or against that question or motion or abstained from voting.

11. Minutes

- 11.1 The Clerk shall be responsible for keeping a record of attendance and a record of the business transacted at every meeting of the Joint committee and the minute book shall be submitted to and signed at the next following meeting.
- 11.2 The person presiding at the next following meeting referred to in paragraph 10.1 shall put the question that the minutes be approved as a correct record of the previous meeting.
- 11.3 No discussion shall take place upon the minutes, except upon their accuracy. If no question is raised as to accuracy or if it is raised then as soon as it is disposed of, the person presiding shall sign the minutes.
- 11.4 Copies of the minutes of every meeting of the Joint Committee and any sub-committee thereof shall as soon as possible after each meeting be sent by the Clerk to the Chief Executive of each authority.

12. Sub-Committees

- 12.1 The Joint Committee may from time to time appoint sub-committees for any general or special purpose in connection with their powers and functions for the purposes of advising and reporting back to the Joint Committee. Any sub-committee so appointed shall consist of a minimum of three members and shall include at least one Member from each Authority.
- 12.2 Subject to clause 11.1 the Joint Committee shall at the time of appointing any sub-committee resolve what shall be the terms of reference of that sub-committee.

13. Vacancies

- 13.1 No act or proceeding of the Joint Committee shall be questioned on account of any vacancy or on account of any defect in the appointment of any Member.

14. Capital Expenditure

- 14.1 If the Joint Committee shall at any time require to incur capital expenditure for the:

14.1.1 The acquisition of property

14.1.2 The construction of works, or

14.1.3 Any other capital purposes in connection with its powers.

14.2 Then the use of part or all of any profits or surplus made in any financial year shall be used to finance capital expenditure or upon agreement of the Joint Committee may carry forward part or all such profits or surplus as required to finance known future capital expenditure.

15. Revenue Expenditure

15.1 All losses/deficits or profits/surpluses either incurred or generated as a result of the normal operational business of the Joint Committee in any financial year shall be borne or distributed in the following percentages 35% Gateshead and 65% Durham County Council. This arrangement shall be subject to review at least every five years with the first review taking place in March 2015.

15.2 Any losses identified during the financial year should be first met by any available reserves. In the absence of available reserves each Authority should make a relevant contribution in accordance with the % mentioned in paragraph 14.1.

15.3 As soon as possible after the end of any financial year the Joint Committee shall calculate the exact net revenue expenditure for the preceding year and shall request or make payments to each Authority to be allocated in accordance with the % mentioned in paragraph 14.1 (total to the agreed distributable surplus amount).

15.4 The Joint Committee upon agreement may use or carry forward retained surplus made in any financial year for the purpose of:

15.4.2 Paying debts

15.4.3 Meeting contingencies

15.4.4 Meeting future expenses

15.5 But any amount of such profit or surplus not so applied (as agreed annually at the Annual General Meeting) shall be returned to the Authorities. Payable to each authority by the 1st October in each year.

16. Interest on Sums Due

16.1 Any sum properly payable by either of the Authorities to the Joint committee whether of a capital or revenue nature, which is not paid by

the due date shall be liable to interest at the base lending rate of the Co-operative Bank plc until such time as the sum due is paid in full.

17. Appointment of Officers

- 17.1 (a) The Clerk shall be the Head of Legal and Democratic Services or their appointee of Durham County Council.
- (b) The Treasurer shall be the Corporate Director Resources of Durham County Council or anyone appointed by him.
- 17.2 The Joint Committee shall appoint and pay such employees as it deems necessary to provide equip maintain and manage the Crematorium and all services and duties ancillary thereto and required to be provided by virtue of this agreement or by statute and such employees shall be enabled to join any pension scheme which employees of Durham County Council are entitled to join by virtue of their individual contracts of employment.
- 17.3 The functions of the Joint Committee shall be dealt with by Durham County Council officers (identified at clause 16 above). For the avoidance of doubt the identified officers shall include officers succeeding to the named officer's responsibilities on any re-organisation.

18. Accounts

- 18.1 The Treasurer shall keep accounts of all monies received by and all expenditure of the Joint committee as may be required for the purposes of Part 8 of the Local Government Act 172.
- 18.2 As soon as practicable after the end of the Financial Year the Joint Committee shall send to each Authority a full report of the operations of the Joint Committee during the last financial year and a copy of the accounts thereof.
- 18.3 Durham County Council will carry out an annual audit of the accounts and the Joint Committee will provide a copy of the report thereof to each of the Authorities as soon as practicably possible after receipt of the same.
- 18.4 When this agreement is silent the Mountsett Crematorium will operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council, who will continue to be responsible for the management of the facility and for supporting the Joint Committee.

19. Performance of Agreement

19.1 The Authorities shall at all times take all or any action as may be necessary for giving full effect to this agreement and every provision and obligation contained herein and any decision made by the Joint Committee pursuant hereto. Each party shall be committed to mutual cooperation and assistance to give effect to the terms of this Agreement which shall include:

- a) the setting up of a joint officer meeting to discuss and formulate advice and reports to the Joint Committee and;
- b) not less than twenty business days before the date of any Joint Committee prior notification of agenda items only shall be given to officers of each Authority of items intended to be tabled as items of business for the Joint Committee in order to ensure that the same may be fully considered by officers of each Authority. An officer Neighbourhood services Director of Resources from each authority to be involved in a pre-meeting to the committee hearing.

19.2 Each Authority shall bear its own costs for the negotiation preparation completion and stamping of this agreement.

19.2.1 If either Authority shall fail to carry out any necessary act required to be taken pursuant to paragraph 18.1 above, the other may implement any reasonable measures necessary to give effect to this agreement or any proper decision of the Joint Committee and the reasonable costs thereof shall be recoverable as a debt from the Authority which so failed to act.

20. Termination

20.1 If the Authorities or either of them shall wish to determine this agreement or make any alteration to the terms hereof then in default of agreement between the Authorities the matter shall be referred to arbitration in accordance with paragraph 20 below.

21. Arbitration

Any dispute between the Authorities under or arising out of this agreement shall be referred to a single arbitrator to be agreed upon by the Authorities or in default of agreement to be nominated by the Secretary of State for Communities and Local Government or such other Government Minister as shall be appropriate in accordance with and subject to the provision of [the

Arbitration Acts 1950 and 1979] or any statutory modification or re-enactment of them for the time being in force.

22. Complaints

Any complaint received by the Joint Committee or either or both of the Authorities relating to the Crematorium or any officer employed thereat or to the performance of functions under this agreement shall be dealt with in the first instance in accordance with Durham County Council's formal complaints procedure and if the complaint is not resolved as a result of that process or if a complaint is received from the Local Government Ombudsman dealt with by the Monitoring Officer.

IN WITNESS whereof the Parties hereunto have caused their respective Common Seals to be affixed to this Deed the day and year first before written

EXECUTED as a DEED (but not delivered until the date of it) by the affixing of **THE COMMON SEAL** of **THE COUNTY COUNCIL OF DURHAM** was hereunto affixed **BY ORDER:**

B. Smith



THE COMMON SEAL of **THE BOROUGH COUNCIL OF GATESHEAD** was hereunto Affixed in the presence of:-

MAYOR

Hood



SOLICITOR TO THE COUNCIL *B. McHenry*

**Mountsett Crematorium Joint
Committee**

29 June 2022

2021/22 Annual Governance Statement



Joint Report of

**Alan Patrickson, Corporate Director of Regeneration and Local
Services**

**Paul Darby, Corporate Director of Resources and Treasurer to the
Joint Committee**

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report provides details of the Annual Governance Statement (AGS) for the year April 2021 to March 2022. The AGS will need to be formally approved by Members as part of the consideration of the Joint Committees Return for the financial year ended 31 March 2022 and is attached at Appendix 2.

Executive summary

- 2 This report details the Joint Committee's 2021/22 Annual Governance Statement, which demonstrates how the Joint Committee complies with the requirements of the Accounts and Audit Regulations 2015 in relation to the annual review of the effectiveness of its system of internal control.
- 3 The statement is contained within Section 1 of the Joint Committee's Annual Governance and Accountability Return and must be considered and approved in advance of the approval of the annual accounts.
- 4 There are seven assertions within the statement relating to good governance, financial management and internal control. Evidence is provided within the report setting out how the Joint Committee has complied with each assertion, providing Members with assurance that governance arrangements are sound and operating effectively.
- 5 Members will be aware that the annual Internal Audit report provided a Substantial overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2021/22. This opinion has been taken into account in providing the

assurance that the Joint Committee requires in considering the Annual Governance Statement.

Recommendation(s)

6 It is recommended that:-

- The content of the 2021/22 Annual Governance Statement is noted.
- The Chair and Treasurer approve and sign the 2021/22 Annual Governance Statement as part of the consideration of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2022.

Background

- 7 The Mountsett Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in a way which functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 8 In discharging this overall responsibility, the Mountsett Crematorium Joint Committee is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk and performance.
- 9 The Mountsett Crematorium Joint Committee has adopted and operates under (via Durham County Council, its lead Authority), a Local Code of Corporate Governance which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) / Society of Local Authority Chief Executives (SOLACE) Framework – ‘Delivering Good Governance in Local Government’. The Annual Governance Statement (AGS) explains how the Joint Committee complies with this code and also meets the requirements of the Accounts and Audit Regulations 2015 in relation to an annual review of the effectiveness of its system of internal control.
- 10 The AGS will need to be formally signed by the Chair and Treasurer (Durham County Council’s Corporate Director: Resources) to the Mountsett Crematorium Joint Committee and published along with the Mountsett Crematorium Joint Committee’s Annual Return no later than the 30 June 2022.

The Annual Governance Statement (AGS)

- 11 The Annual Governance Statement for Joint Committees is based around a number of statements or assertions in relation to good governance, financial management and internal control.
- 12 In approving the AGS, the Joint Committee is required to provide an answer of ‘yes’ or ‘no’ to each assertion.
- 13 The Joint Committee is expected to have relevant evidence in place to support each ‘yes’ answer and would need to provide an explanation to the external auditor if it is not able to provide a ‘yes’ answer, including details of how the Joint Committee will address any identified weaknesses in its governance arrangements.

- 14 The seven assertions relevant to the Joint Committee are summarised below:
- i. We approved the accounting statements prepared in accordance with the guidance notes within this Return.*
 - ii. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.*
 - iii. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.*
 - iv. We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.*
 - v. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.*
 - vi. We took appropriate action on all matters raised during the year in reports from internal and external reviews.*
 - vii. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.*
- 15 The statement is initially compiled by the Finance Manager, Neighbourhoods & Climate Change in accordance with guidance contained within the Framework and reflects the current position within the Joint Committee.
- 16 The statement is evidence based and relies upon the review of the effectiveness of internal audit undertaken by the Audit Committee of the lead authority (Durham County Council) along with written assurances from the Bereavement Services Manager, internal audit's views, having carried out a review during the year and commented on the assurance given by each, external auditors and other review agencies and inspectorates and the assurances contained within their reports to the Mountsett Crematorium Joint Committee.

17 The Statement is submitted to the Mountsett Crematorium Joint Committee for approval with submission to External Audit – Mazars LLP by 31 July 2022.

Contact:	Philip Curran	Tel: 03000 261967
	Ed Thompson	Tel: 03000 263481

Appendix 1: Implications

Legal Implications

The Accounts and Audit Regulations and Code of Practice set out the legal and regulatory framework in which the accounts of the Joint Committee are prepared. The proposals within this report seek to strengthen the Joint Committees compliance with these regulations.

Finance

Finance planning and management is a key component of effective corporate governance.

Consultation

Engaging local communities meets a core principle of the CIPFA/SOLACE guidance.

Equality and Diversity / Public Sector Equality Duty

Engaging local communities including hard to reach groups meets a core principle of the CIPFA/ SOLACE guidance.

Climate Change

None.

Human Rights

None.

Crime and Disorder

None.

Staffing

Ensuring staff are adequately trained and professionally competent to meet the core principles of the CIPFA/SOLACE guidance.

Accommodation

Asset Management is a key component of effective corporate governance.

Risk

Risk is intrinsic to the system of internal audit and governance.

Procurement

None.

Appendix 2: Annual Governance Statement

1 Responsibility

The Mountsett Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a responsibility under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy efficiency and effectiveness. This Committee was established in 1964 by the Urban District Councils of Stanley and Consett (transferred to Derwentside District Council, 1976) and the Urban District Councils of Blaydon and Whickham (transferred to Gateshead Metropolitan Borough Council, 1976).

Following Local Government Reorganisation in 2009, as successor to Derwentside District Council, Durham County Council acts as the lead authority.

The Mountsett Crematorium Joint Committee is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk and performance.

The Mountsett Crematorium Joint Committee has adopted a local code of corporate governance, which is consistent with the principles of the CIPFA / SOLACE Framework `Delivering Good Governance in Local Government` and operates under the policies and strategies including Contract Procedure Rules, Financial Procedure Rules, Financial Regulations, developed, agreed and adopted by the Durham County Council, its lead authority.

2 Requirements

The Accounts and Audit Regulations 2015 require smaller authorities to prepare an Annual Governance Statement (AGS) every year.

The AGS is set out in Section 1 of the Joint Committees Annual Governance and Accountability Return and sets out seven statements or 'assertions'. These are summarised below:

- i. We approved the accounting statements prepared in accordance with the guidance notes within this Return.*
- ii. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.*
- iii. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.*
- iv. We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.*
- v. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.*
- vi. We took appropriate action on all matters raised during the year in reports from internal and external reviews.*
- vii. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.*

In approving the Annual Governance Statement, the Joint Committee is required to provide an answer of 'yes' or 'no' to each of the above assertions.

The Joint Committee is expected to have relevant evidence in place to support each 'yes' answer and would need to provide an explanation to the external auditor if it is not able to provide a 'yes' answer, including details of how the Joint Committee will address any identified weaknesses in its governance arrangements.

This document evidences how the Joint Committee complies with the requirements behind each assertion, as set out in 'Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices'.

3 Governance Arrangements during 2021/22

The key elements of the systems and processes that comprise the governance arrangements are detailed in Durham County Council's Local Code of Corporate Governance, which is documented in the Council's Constitution. This sets out the key documents and processes that determine the way the Council is directed and controlled to meet the seven statements or assertions.

The following sections demonstrate assurance that the Council has complied with each of these assertions in practice, and also highlights where we have further improved our corporate governance arrangements during 2021/22.

Assertion 1: We approved the accounting statements prepared in accordance with the guidance notes within this Return

The Joint Committee prepares a Revenue and Capital budget in advance of each financial year and robust budget setting processes are in place to support the Joint Committee's decision making process. The budget makes prudent but realistic estimates of income and expenditure, capital investment requirements and the need to maintain prudent levels of reserves.

Comprehensive monthly budgetary control systems including income and expenditure reconciliations and the preparation of regular financial reports which indicate actual expenditure against budget and forecast year end positions are also undertaken and reported quarterly to the Joint Committee, with corrective action being taken where required to address any budget issues.

The Treasurer is responsible for:

- ensuring the proper administration of the financial affairs of the Joint Committee
- establishing the Financial Management Standards and monitoring compliance with them
- reviewing the Financial Management Standards regularly to ensure they remain fit for purpose
- ensuring that proper professional practices, standards, and ethics are adhered to
- advising on the key strategic controls necessary to secure sound financial management
- ensuring that financial staffing resources are adequate to maintain adherence to these standards

- establishing a framework of documented business processes that support these financial management standards and ensuring that they are reviewed regularly

The Joint Committee prepares accounting statements each year via the Annual Return and these are supported by comprehensive working papers, supporting records and reconciliations.

Officers undertake a monthly reconciliation of the Joint Committee's bank accounts to the accounting records held on its financial management system. Quarterly budgetary control reports setting out actual spending and income against budget and details of financial performance are reported to the Joint Committee. The year end bank reconciliation also forms part of the year end external audit's limited assurance review.

The Joint Committee uses the lead authority, Durham County Council's Investment Strategy for short term investments.

The Finance Manager, Neighbourhoods & Climate Change is responsible for putting in place sound arrangements for ensuring that the Joint Committee's annual accounts are accurately prepared in accordance with statutory obligations and proper practices. The accounting statements are set out in the Annual Return and are prepared in accordance with 'Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements'. The accounting statements are approved by the Joint Committee prior to 30 June every year, in accordance with the statutory timetable set out in the Accounts and Audit regulations 2015.

Assertion 2: We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

The Joint Committee, via its lead authority Durham County Council has in place comprehensive Financial Management Standards governing how it operates in accordance with the law and proper practices. These are supported by various policies and procedures covering specific requirements.

The Financial Management Standards cover how the Joint Committee orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts and how it puts in place efficient arrangements for safeguarding public money. A Risk Management strategy is in place supported by risk registers. Risk assessments are carried out and the registers updated on a six monthly basis. The Joint Committee employs an Internal Auditor to undertake audits of all key services and systems and report on possible weaknesses or required

improvements in internal controls. The system of internal control is risk based and focussed on key risk areas such as cash and fixed assets.

The Joint Committee, via its lead authority pays its staff in accordance with an approved establishment list and grading structure and in line with the terms and conditions as set out in the National Joint Council for Local Government Services 'Green Book' which sets out the national agreement on pay and conditions of service for local government staff. Comprehensive internal controls and checks are in place around the payroll system with significant internal audit time spent checking the accuracy and legitimacy of salary payments. The Joint Committee is responsible for ensuring compliance with all duties under employment legislation and has met its pension obligations and is not aware of any instances of non-compliance.

The Corporate Director: Resources and Treasurer to the Joint Committee is responsible for ensuring that the Joint Committee meets its statutory responsibilities in relation to VAT and putting in place robust arrangements for the processing of VAT and ensuring that the quarterly VAT claims are processed accurately and on time. All finance officers have had VAT training.

The Joint Committee revises its Service Asset Management Plan (SAMP) in September every year and ensures that its assets are secured, properly maintained and efficiently managed. This is demonstrated by:-

- Continuing to identify the property needs of the service to enable it to deliver its vision
- Continuing to assess the condition, sufficiency, suitability, accessibility and energy performance of the crematorium and looking at their appropriateness to deliver the future service
- Identifying the portfolio gaps and appraising the options and priorities to close the gaps between future needs and current provision

The lead authority, Durham County Council has in place a Treasury Management policy and an annual Treasury Management strategy which includes the framework for the management of loans and comprises:

- Current treasury position
- Capital financing plans (including Prudential and Treasury Indicators)
- Interest Rate Outlook
- Policy on borrowing in advance of need
- Investment Strategy

- Minimum Revenue Provision Policy
- Policy on use of external service providers

The Joint Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the annual report of the Chief Internal Auditor and Corporate Fraud Manager, and also by comments made by the external auditors and other review agencies and inspectorates.

Assertion 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.

The Joint Committee is responsible for ensuring that all relevant laws and regulations have been complied with in the undertaking of all service activity and decision making.

Durham County Council and Mountsett Crematorium Joint Committee Constitutions set out how they operate, how decisions are made and the procedures which are followed to ensure that these are effective, transparent and accountable to service users.

Mountsett Crematorium Joint Committee ensures that its financial management arrangements conform to CIPFA standards by:-

- Appointing as its Treasurer, the Corporate Director: Resources from the lead authority along with the Finance Manager, Neighbourhoods & Climate Change under the scheme of delegated responsibilities by the Treasurer. The Corporate Director and Finance Manager are professionally qualified and possess the necessary skills, knowledge and experience to perform effectively in both a financial and non-financial role
- Ensuring the finance function in support to the Treasurer is adequately qualified and resourced to fulfil its duties and a structure is in place that provides a line of professional accountability for the finance staff
- Ensuring that key CIPFA Codes such as the Prudential Framework for Local Authority Capital Finance and the Treasury Management Code are complied with where required

- Having a clearly articulated Medium Term Financial Plan/Reserves Strategy and Policy
- Producing Monthly Budgetary Control Reports which are considered on a quarterly basis by the Joint Committee
- Ensuring proper Internal Audit, Risk and Governance arrangements are in place
- Maintaining the Service Asset Management Plan.

Membership to the Federation of Burial and Cremation Authorities, which requires that each year a signed declaration, is made so that the Codes of Practice have been strictly adhered to. The Crematorium is also subject to bi-annual inspection by the regulator (DCC) who has to be satisfied that all Environmental Legislation is being implemented.

Performance monitoring undertaken through the use of comparative statistics with other crematoria and across years.

The Internal Audit Section is also subject to an annual review of its activities and performance. Evidence of the effectiveness of the Audit Service is presented to, and reviewed by the Audit Committee of the lead authority, Durham County Council. The assurance provided by the review is presented to, considered by and minuted by the Mountsett Crematorium Joint Committee.

The Joint Committee has various measures in place to ensure that it does not take any decisions during the year that may exceed its powers or contravene any laws, regulations or proper practices. The lawfulness of all decisions referred to the Joint Committee is always considered by senior officers and is clearly referenced in reports, particularly in relation to decisions involving income or expenditure. The Joint Committee is not aware of any instances of non-compliance with law and regulations during 2021/22.

The Corporate Director of Resources & Treasurer to the Joint Committee ensures full compliance with the requirements of the Accounts and Audit Regulations 2015 in relation to the Joint Committee's financial management, accounting and audit arrangements.

The financial results of the Joint Committee are reported to the lead authority, Durham County Council at the end of every financial year for inclusion in their accounts.

Assertion 4: We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and / or external insurance cover where required.

Durham County Council and Mountsett Crematorium Joint Committee Constitutions set out how they operate, how decisions are made and the procedures which are followed to ensure that these are effective, transparent and accountable to service users.

A risk management approach is in operation that aids the achievement of strategic objectives, supports the decision making processes, protects the reputation and other assets of the Crematorium and is compliant with statutory and regulatory obligations.

The Mountsett Crematorium Joint Committee ensures that the Risk Management approach:-

- Is conducted in accordance with the Risk Management Policy and Strategy of Durham County Council. The Bereavement Services Manager is advised by the Corporate Risk Management Working Group where strategic and operational risks are considered
- Has strategically aligned the Internal Audit and Fraud service provision to enable access to trained investigators and allow greater coverage of counter fraud work when required
- Includes a Fraud Awareness training programme undertaken by Senior Officers

Involves regular reports by internal audit to those charged with governance, to standards defined in the CIPFA Code of Practice and in accordance with the Accounts and Audit Regulations 2015. These include the Chief Internal Auditor and Corporate Fraud Manager's independent opinion on the adequacy and effectiveness of the system of internal control, at the crematorium, together with recommendations for improvement.

Risk based assessments of key financial systems (as approved in the SLA) are carried out in the final quarter of the financial year to ensure maximum coverage of the Crematorium's financial transactions and provide an informed opinion on the robustness, adequacy and effectiveness of the system of internal control, at the crematorium, together with recommendations for improvement.

The production of a Risk Register with regular reviews undertaken by the Bereavement Services Manager along with action plan reports are produced and approved where necessary. Full details are reported to the Joint Committee on a six monthly basis.

Service and operational risk registers are maintained through an evaluation of the gross risk based on an assessment of the impact and likelihood of the risk occurring. The net risk is evaluated on the same basis after taking into account mitigating control measures. Net risk evaluations are agreed by consensus and actions to mitigate and/or

tackle issues arising from the individual risks are agreed for the upcoming year.

Risks are evaluated in a logical and straightforward process. Service risk assessments are based on the impact on finance, service delivery and stakeholders if the risk materialises, and also the likelihood that the risk will occur over a given period. Operational risk assessments are based on Durham County Council's health and safety risk assessment criteria, which include the likelihood of occurrence.

Assertion 5: We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

The Joint Committee's internal audit provider is Durham County Council Internal Audit Services, whose service is delivered in accordance with a Service Level Agreement (SLA) approved by the Joint Committee every three years. The Internal Audit service is delivered in accordance with the requirements of the Accounts and Audit Regulations 2015 'for undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

The Internal Audit service applies a risk based audit approach and when determining the annual audit opinion considers the following:

- The adequacy of risk identification, assessment and mitigation
- The adequacy and application of controls to mitigate identified risk
- The adequacy and extent of compliance with Durham County Council's corporate governance framework
- The extent of compliance with relevant legislation
- The extent to which the organisation's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money
- The quality and integrity of financial and other management information utilised within the organisation

The Internal Audit service conforms to the requirements of the UK Public Sector Internal Audit Standards (PSIAS) as evidenced through an external assessment by 'self-assessment with independent external validation'.

Durham County Council's Financial Management Standards include a specific requirement that internal auditors are given access at all reasonable times to premises, personnel, documents and assets that the auditors consider necessary for the purposes of their work. This complies with the requirements of the Accounts and Audit Regulations 2015.

Assertion 6: We took appropriate action on all matters raised during the year in reports from internal and external reviews.

The Joint Committee's Internal Auditor reports the conclusions and recommendations from every audit examination to the Joint Committee on an annual basis and follows up on audit recommendations in subsequent audits to ensure that they have been implemented.

The Joint Committee considers the annual review of the Annual Return from the external auditors and the Corporate Director of Resources and Treasurer to the Joint Committee would put in place an action plan to deal with any matters raised, as and when necessary.

Assertion 7: We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.

During the annual closedown of the accounts, the Corporate Director of Resources and Treasurer to the Joint Committee assess whether there have been any events during the financial year or after year end, which may have potential consequences on the Joint Committee's finances. If any such events are identified, the Treasurer will determine whether the financial consequences need to be reflected in the accounting statements and disclose them as necessary.

4 Significant Governance Issues

Mountsett Crematorium Joint Committee is fully committed to the principles of Corporate Governance, and has made further progress in recent months in developing its arrangements.

The Internal Audit Section sought further assurance, via its annual plan of work and review of key systems.

As a result, Internal Audit has provided **Substantial** overall assurance opinion on the adequacy and effectiveness of internal control operating

across the Joint Committee in 2021/22. This opinion provides assurance that there is a sound system of control in operation and there are no significant control weaknesses that warrant inclusion within the Annual Governance Statement.

5 Assurance Statement

We have been advised on the implications of the result of the review of the effectiveness of the governance framework and the system of internal control by the Mountsett Crematorium Joint Committee and are satisfied that plans to address weaknesses and ensure continuous improvement of the system are in place.

SIGNED:

Chair to the Joint Committee
29 June 2022

Corporate Director of Resources and Treasurer to the Joint Committee
29 June 2022

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**Mountsett Crematorium Joint
Committee**

29 June 2022

**Revenue Outturn & Joint Committees
Annual Return for the Financial Year
Ended 31 March 2022**



Joint Report of

**Alan Patrickson, Corporate Director of Neighbourhoods and
Climate Change**

**Paul Darby, Corporate Director of Resources and Treasurer to the
Joint Committee**

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report seeks approval of the Joint Committees Annual Return (attached at Appendix 3) for Mountsett Crematorium Joint Committee for the financial year ended 31 March 2022. It also includes details of the final outturn position against the approved budgets for 2021/22.

Executive summary

- 2 This report sets out details of income and expenditure in the period 1 April 2021 to 31 March 2022, highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level.
- 3 The report also details the funds and reserves of the Joint Committee at 1 April 2021 and the final position at 31 March 2022, taking into account the updated financial outturn.
- 4 The revenue outturn is a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £370,210 against a budgeted surplus of £24,662, £345,548 more than the budgeted position.
- 5 The final outturn position was broadly in line with the forecast position reported to the Joint Committee on 25 April 2022, with only minor changes across a number of budget levels at the final outturn, which resulted in a £3,381 decrease to the overall net income for the year

- 6 Contributions to the earmarked reserves are £345,549 more than originally budgeted, mainly due to the in year underspend on the cremator replacement works and additional income due to increased cremations carried out throughout the year, partly offset by the energy improvements, which were delayed from 2020/21.
- 7 In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £10,358 was required at year end. This transfer, in addition to the transfer in of the revenue surplus results in a net transfer from the Cremator Reserve of £5,148.
- 8 The retained reserves of the MCJC at 31 March 2022 are £619,210 along with a General Reserve of £308,686, giving a total reserves and balances position of £927,896 at the year end.

Recommendation(s)

- 9 It is recommended that Members of the Central Durham Crematorium Joint Committee:-
 - Note the revenue outturn position as at 31 March 2022, including the year end position with regards to the reserves and balances of the Joint Committee.
 - Approve Section 1 – Annual Governance Statement 2021/22 of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2022 (attached at Appendix 3).
 - Approve Section 2 – Accounting Statements 2021/22 of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2022 (attached at Appendix 3).
 - The Chair, Clerk and Treasurer sign the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2022 (attached at Appendix 3).

Background

- 10 The Joint Committees Annual Return will be subject to external audit by the Joint Committee's appointed external auditors, Mazars LLP and the limited assurance audit will commence in July 2022. Upon completion, the auditor's report will be presented to the Joint Committee and will be made available online, along with the Return.
- 11 The attached Joint Committees Annual Return (Appendix 3) is not a compulsory requirement for the Mountsett Crematorium Joint Committee but is good practice. Also attached for Members attention at Appendix 2 is the Balance Sheet as at 31 March 2022.

Financial Performance

- 12 Budgetary control reports, incorporating outturn projections, are considered by Neighbourhoods and Climate Change Management Team on a quarterly basis. The County Council's Corporate Management Team also considers regular budgetary control reports, with quarterly reports being considered by Cabinet / Overview and Scrutiny Committee. The outturn for the Mountsett Crematorium is included within this report.
- 13 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 revenue outturn financial performance of the Mountsett Crematorium as at 31 March 2022.

Subjective Analysis (Type of Expenditure)	Base Budget 2021/22 £	Outturn 2021/22 £	Variance Over/ (Under) £	MEMO – Provisional Outturn (25.04.22) 2020/21 £
Employees	186,184	188,480	2,296	188,480
Premises	694,554	451,922	(242,632)	449,740
Transport	900	823	(77)	2,804
Supplies & Services	79,545	94,981	15,436	91,718
Agency & Contracted	13,385	4,843	(8,542)	4,843
Capital Charges	0	0	0	0
Central Support Costs	29,720	29,720	0	29,720
Gross Expenditure	1,004,288	770,769	(233,519)	767,305
Income	(1,028,950)	(1,140,979)	(112,029)	(1,140,896)
Net Income	(24,662)	(370,210)	(345,548)	(373,591)
Transfer to / (from) Reserves				
- Repairs Reserve	15,000	15,000	0	15,000
- Cremator Reserve	(340,338)	5,210	345,548	8,591
Distributable Surplus	(350,000)	(350,000)	0	(350,000)
65% Durham County Council	227,500	227,500	0	227,500
35% Gateshead Council	122,500	122,500	0	122,500

Mountsett Crematorium Earmarked Reserves	Balance @ 1 April 2021 £	Transfers to Reserve £	Transfers from Reserve £	Balance @ 31 March 2022 £
Repairs Reserve	(84,370)	(15,000)	0	(99,370)
Cremator Reserve	(524,988)	(5,210)	10,358	(519,840)
General Reserve	(298,328)	(360,358)	350,000	(308,686)
Total	(907,686)	(380,568)	360,358	(927,896)

Explanation of Significant Variances between Original Budget and Forecast Outturn

- 14 The final outturn position is broadly in line with the provisional outturn position reported to the Joint Committee on 25 April 2022, with only minor changes across a number of budget levels at the final outturn (£3,381 decrease) to the overall net income for the year.

15 The following section outlines the reasons for significant variances by subjective analysis area comparing the outturn position against the budget.

15.1 **Employees**

The outturn shows an overspend of **£2,296**, in relation to employee costs. The reasons for this are identified below:

- Staffing costs overspent by **£2,296** due to increased overtime.

15.2 **Premises**

The outturn shows an underspend (**£242,632**) in relation to premises costs. The reasons for this are identified below:

- One off SAMP budgets of £125,000 relating to energy improvements in 2020/21 were unspent due to project delays, with works commencing in 2021/22. The works are nearly complete and it is therefore overspent by **£111,824** in 2021/22.
- One off SAMP budgets relating to the replacement of the existing curtain track underspent by (**£6,000**) as it is no longer required.
- One off SAMP budgets relating to redecoration works underspent by (**£17,000**) due to covid posters having to be displayed on the walls at all times during the year. The works will now be undertaken in 2022/23.
- Cremator replacement costs underspent by (**£346,267**) with the remaining costs to be billed in 2022/23.
- Utilities overspent by **£11,436** due to rising energy costs.
- General office costs such as equipment overspent by **£3,375**.

15.3 **Supplies and Services**

The outturn shows an overspend of **£15,436** in relation to supplies and services costs. The reasons for this are identified below:

- Due to the increase in cremations (highlighted later within the income section of the report), medical referee expenditure overspent by **£4,626**.
- Purchasing of webcasts overspent by **£9,319** due to the initial limited chapel capacity and continued high demand. These costs are offset by additional income received, highlighted later in the report.

- The conference and seminars budget underspent by **(£1,000)** due to the cancellation of the annual conference.
- General office costs overspent by **£2,491**.

15.5 **Income**

An increase in income of **(£112,029)** from the 2021/22 budget is included within the updated outturn. The reasons for this are identified below:

- The outturn includes an increase of 163 cremations compared to the budget, totalling increased income to budget of **(£96,080)**. The outturn includes a total of 1,463 cremations against a budgeted 1,300 during 2021/22.
- Book of Remembrance entries and Webcast sales are higher than budget resulting in additional income of **(£12,840)**.
- Interest received underachieved by **£637** as the bank accounts were not accruing any interest for much of the year due to the low bank interest rates.
- Income from the Crematoria Abatement of Mercury Emissions Organisation (CAMEO) overachieved by **(£3,746)**.

Earmarked Reserves

- 16 Contributions to the earmarked reserves are **£345,549** more than originally budgeted, mainly due to the in year underspend on the cremator replacement works and additional income due to increased cremations carried out throughout the year, partly offset by the energy improvements, which were delayed from 2020/21.
- 17 In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £10,358 was required at year end. This results in a net transfer from the Cremator Reserve of £5,148.
- 18 The retained reserves of the MCJC at 31 March 2021 are **£619,210** along with a General Reserve of **£308,686**, giving a total reserves and balances position of **£927,896** at the year end.

Joint Committees Annual Governance and Accountability Return and Balance Sheet

19. The Joint Committees Annual Governance and Accountability return is attached at Appendix 3 and is supported by the Balance Sheet information contained in Appendix 2 to this report. This shows that the

Crematorium had net assets of £0.928m at 31 March 2022 funded by reserves.

Contact:	Philip Curran	Tel: 03000 261967
	Ed Thompson	Tel: 03000 263481

Appendix 1: Implications

Legal Implications

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

Finance

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

Consultation

None. However, officers of Gateshead 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 Joint Committee.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

None.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

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 outturn has been produced taking into consideration 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.

Procurement

None.

Appendix 2: Balance Sheet as at 31 March 2022

Mounstett Crematorium Joint Committee

Balance Sheet as at 31 March 2022

31 March 2021 £000		31 March 2022 £000
0	Property, Plant & Equipment	0
0	Intangible Assets	0
0	Long Term Investments	0
0	Long Term Debtors	0
0	Long Term Assets	0
0	Short term Investments	0
7	Inventories	4
46	Short Term Debtors	30
1,251	Cash & Cash Equivalents	1,102
1,304	Current Assets	1,136
0	Short Term Borrowing	0
(396)	Short Term Creditors	(208)
0	Provisions	0
(396)	Current Liabilities	(208)
0	Long term Creditors	0
0	Provisions	0
0	Long Term Borrowing	0
0	Other Long Term Liabilities	0
0	Long Term Liabilities	0
908	NET ASSETS	928
(908)	Usable Reserves	(928)
0	Unusable Reserves	0
(908)	TOTAL RESERVES	(928)

Joint Committees

Annual Governance and Accountability Return for the financial year ended 31 March 2022

The annual governance and accountability return on pages 2 to 7 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the Joint Committee
- Section 3 is completed by Mazars LLP as the reviewer appointed by the Joint Committee.
- In addition, the internal audit report is completed by the Joint Committee's internal audit provider.

Each Joint Committee must approve Section 1 and Section 2.

Completing your annual governance and accountability return

Guidance notes, including a completion checklist, are provided on page 7 and at relevant points in the annual governance and accountability return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the annual governance and accountability return, together with your bank reconciliation as at 31 March 2022, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, Mazars LLP by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, the certified annual governance and accountability return will be returned to the Joint Committee for publication and public display of Sections 1, 2 and 3. It is recommended that you publish and display the annual governance and accountability return, including the external auditor's report, by 30 September 2022.

****Please note that this annual governance and accountability return is a variant of the version produced by JPAG for parish councils and other smaller authorities. As joint committees are not covered by JPAG's Practitioner's Guide it does not part of proper practice defined in the Practitioner's Guide.***

Guidance notes on completing the 2021/22 return

1. Please make sure that your annual governance and accountability return is complete (ie no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the Joint Committee, properly initialled and explanation provided. Annual governance and accountability returns containing unexplained or unapproved amendments may be returned and incur additional costs.
2. **Joint Committees must approve Section 1 on page 2 before approving Section 2 on page 3.**
3. Please use the checklist provided below. Use a second pair of eyes, perhaps a member of the committee or the Chair, to review your return for completeness before sending it to us. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Please make sure that the copy of the bank reconciliation confirming the balance held on your behalf which you send with the return covers all your bank balances. If the Joint Committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8.
5. Please explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Please make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
8. Please do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxed have been completed?	
	All additional information requested has been provided to us?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Joint Committee approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2022 agrees to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Internal Audit Report	All highlighted boxed completed by internal audit and explanations provided?	

Section 1 – Annual Governance statement 2021/22

We acknowledge as the members of:

Enter name of
Joint Committee here:

Mountsett Crematorium Joint Committee

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

	Agreed		'Yes'
	Yes	No*	Means that the Joint Committee has:
1 We approved the accounting statements prepared in accordance with the guidance notes within this Return			Prepared its accounting statements and approved them.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.			has only done what it has the legal power to do and has complied with generally accepted good practice.
4 We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			considered the financial and other risks it faces and has dealt with them properly.
5 We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the Joint Committee.
6 We took appropriate action on all matters raised during the year in reports from internal and external reviews.			responded to matters brought to its attention by internal and external reviewers.
7 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

The annual governance statement is approved by this Joint Committee on:

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

SIGNATURE REQUIRED

Clerk:

SIGNATURE REQUIRED

*Note: Please provide explanations to us on a separate sheet for each 'No' response. Describe how the Joint Committee will address the weaknesses identified.

Section 2 – Accounting Statements 2021/22 for

Enter name of
Joint Committee here:

Mountsett Crematorium Joint Committee

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			Please round all figures to nearest £1. Do not leave any boxes blank, and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation			Total amount of local tax received or receivable in the year including funding from a sponsoring body. Exclude any grants received.
3 (+) Total other receipts			Total income or receipts as recorded in the cashbook less the taxation and/or levy (line2). Include any grants received here.
4 (-) Staff costs			Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan Interest/capital repayments			Total expenditure or payments of capital and Interest made during the year on the body's borrowings (if any).
6 (-) All other payments			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan Interest/capital repayments (line 5).
7 (=) Balances carried forward			Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets plus long term investments and assets			This cell shows the value of all the property the Joint committee owns. It is made up of its fixed assets and long-term investments.
10 Total borrowings			The outstanding capital balance as at 31 March of all loans from third parties (including PWLB)

I certify that for the year ended 31 March 2022 the accounting statements in the annual governance and accountability return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

[Signature box]

Date

[Date box]

I confirm that these accounting statements were approved by the Joint Committee on:

[Signature box]

and recorded as minute reference:

[Signature box]

Signed by Chair of meeting where approval is given:

[Signature box]

Annual internal audit report 2021/22 to

Enter name of Joint Committee here:

Mountsett Crematorium Joint Committee

The Joint Committee’s internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2022.

Internal audit has been carried out in accordance with the Joint Committee’s needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Committee.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered / applicable**
A. Appropriate accounting records have been kept properly throughout the year.			
B. The Joint Committee met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with the Joint Committee’s approval, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic and year-end bank account reconciliations were properly carried out.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			

For any other risk areas identified by the Joint Committee adequate controls existed (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit:

Signature of person who carried out the internal audit:

Date:

*Note: If the response is ‘no’ please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is ‘not covered’ please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Section 3 – External Report 2021/22 Certificate

In respect of:

Enter name of
Joint Committee here:

Mountsett Crematorium Joint Committee

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee has taken on the responsibility of ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares a return which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

This report has been produced in accordance with the terms of our engagement letter dated 28 April 2022 (“the Engagement Letter”) and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

We have performed the following work in respect of the annual governance and accountability return prepared by the Joint Committee:

- agreed the bank reconciliation to the annual governance and accountability return and bank statements;
- agreed the annual governance and accountability return to the trial balance or ledger;
- ensured the trial balance and accounting statements add up;
- agreed any precept or other income from local taxation / levy to the funding body;
- agreed any loans to the Public Works Loan Board or whoever the loan is with;
- checked the comparative figures to prior year accounts;
- undertook an analytical review of the figures and investigated variances above agreed tolerance levels;
- ensured that the accounting statements and annual governance statement have been signed and dated as required;
- investigated any no answers in the Annual Governance Statement; and
- investigated any no answers in the Internal Audit Report.

[No exceptions were found / Apart from the following exceptions, noted below, no exceptions were found]

We have not subjected the information contained in our report to checking or verification procedures except to the extent expressly stated above and this engagement does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

You were responsible for determining whether the agreed upon procedures we performed were sufficient for your purposes and we cannot, and do not, make any representations regarding the sufficiency of these procedures for your purposes.

Our report is prepared solely for the confidential use of the Joint Committee. Our report must not be used for any purpose other than for which it was prepared or be reproduced or referred to in any other document or made available to any third party without the written permission of Mazars LLP.

We accept no liability to any other party who is shown or gains access to this report.

Signature

Mazars LLP, Newcastle, NE1 1DF

Date

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Mountsett Crematorium Joint Committee



29 June 2022

Performance and Operational Report



Report of Graham Harrison, Bereavement Services Manager & Registrar

Electoral division(s) affected:

Countywide

Purpose of the Report

- 1 To provide Members of the Mountsett Crematorium Joint Committee with an update relating to performance and other operational matters.

Executive summary

- 2 This report provides Members of the Mountsett Crematorium Joint Committee with a quarterly update of performance and operational matters at the crematorium.

Recommendation(s)

- 3 It is recommended that Members of the Mountsett Joint Committee:
 - (a) Note the current performance of the crematorium.
 - (b) Note the attendance at the Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition 2022.
 - (c) Note the distribution of recycling income and subsequent charity nomination.
 - (d) Note the feedback from the independent inspection report.

Background

- 4 Update reports relating to performance and other operational matters are presented to the Mountsett Crematorium Joint Committee on a quarterly basis.

Performance Update - Number of Cremations

5. The table below provides details of the number of cremations for the period 1 April 2022 to 31 May 2022 inclusive, with comparative data in the same periods last year:

	2021/22	2022/23	Change
April	128	119	- 9
May	95	127	+32
TOTAL	223	246	+ 23

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

6. There were 246 cremations undertaken during the period 1 April 2022 to 31 May 2022, compared to 223 in the comparable period last year, an increase of 23.

The profile of where families came from can be seen below:

Gateshead	60
Durham	143
Outside Area	43
Total	246

Memorials

7. The table below outlines the number and value of the memorials sold in the period April to May 2022 compared to the same period the previous year.

	(Apr - May) 2021/22		(Apr - May) 2022/23	
	Number	£	Number	£
Large Plaques	2	804	1	402
Small Plaques	10	2,610	6	1,566
Memorial Leaves	6	600	6	600
Total	18	4,014	13	2,568

8. In overall terms the number and value of memorials sold of 13 / £2,568, compared to 18 / £4,014 in the same period last year shows a decrease of 5 memorials sold and £1,446 income.

Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition 2022

9. As in previous years, the necessary arrangements will be made for representation at the Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition which is to be held at Chesford Grange Hotel, near Kenilworth from 26 to 28 September 2022. It is proposed that the Bereavement Services Manager and the Chair attend this conference as representatives of the Mountsett Crematorium Joint Committee.

Recycling of Metals Scheme

10. Extra funds from collections in 2021 has resulted in the next round of nominations being made available with a closing date of 1 July 2022, therefore we have nominated Children's Cancer North.

Mountsett Cremator Replacement

11. Members may recall that a decision was made to appoint a company to carry out an independent inspection of the new cremator replacement installation.
12. This work was undertaken during 2021/22 with a company who specialises in the development and construction of crematoria, cemeteries and consultancy to the Bereavement Services sector.
13. Attached at Appendix 2 is the full report for Members information.
14. In summary, the decision to replace the former cremators at Mountsett only 18 months after installation was a sensible and necessary one given the companies demise.

Contact: Graham Harrison,

Tel: 03000 265606

Appendix 1: Implications

Legal Implications

As outlined in the report.

Finance

As identified in the report.

Consultation

None, however, Officers of Gateshead 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 Mountsett Crematorium.

Equality and Diversity / Public Sector Equality Duty

There are no implications

Human Rights

There are no implications

Crime and Disorder

There are no implications

Staffing

As identified in the report.

Accommodation

There are no implications

Risk

There are no implications

Procurement

There are no implications

Climate Change

There are no implications

Appendix 2: Independent Inspection Report.



RPM.DCC.MC.1001v1
Mountsett cremators

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A report to assess the new IFZW cremators installed at Mountsett Crematorium during Winter 2021/Spring 2022



On behalf of **Durham County Council**

Submitted by

Rose Project Management Ltd

May 2021

Ref: RosePM/DCC/MC.10002.v1

Important Notice

ROSE PROJECT MANAGEMENT LTD

- a company registered in Scotland SC 447119

Rose Project Management Ltd ('Rose PM') has prepared this report in good faith relying on information provided by Durham County Council, government agencies, other industry bodies and from its own experience of the Bereavement Services Sector ('BSS') in the UK. It does not accept responsibility for any information that is inaccurate or misleading, resulting in erroneous conclusions or forecasts.

Rose PM has not been asked to audit or check any of the information provided, save in its capacity as a professional advisor in commenting on anomalies or inaccuracies contained in the information provided and from its experience in the BSS, allied with a reasonable professional standard of practice as consultants in this context.

The Directors of Rose Project Management Ltd – May 2022

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1. Introduction	4
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Appendix 1 : Emission summary test results

1. Introduction

This report is a review of Durham County Councils new installation of IFZW cremation equipment to replace the previous ATI equipment.

This report therefore covers the following:

1. Background requirement for Mountsett crematorium to cope with the projected number of cremations in the area in future
2. Review of the previous cremation equipment installed by ATI in 2019/20
3. Review of the temporary containerised FT cremator installed at Mountsett
4. Review of the new IFZW cremation equipment installation
5. Commentary on the new equipments compliance with regulations
6. Summary conclusions and recommendations

2. Background

The number of cremations which Mountsett crematorium has carried out over the last 10 years is shown in the table below, resulting in an average of 1365 cremations per annum and a pre-COVID average of 1336 cremations per annum (approximately 25 cremations per week or 5 per day on average).

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1271	1364	1254	1253	1336	1391	1371	1401	1383	1635

It is generally accepted that a good quality cremator is capable of undertaking between 1000 and 1200 cremations per year per machine, a figure which is possible to increase to 1500 cremations per annum per cremator if required in the short term - although this is likely to require a significantly altered staff shift arrangement and even the installation of coffin cold storage to even out any peaks and troughs in daily cremation numbers.

Such a position however should be considered a short term “emergency” arrangement, as it would provide little additional resilience to undertake cremations in the event of breakdown or routine maintenance. To ensure that there is sufficient capacity at all times most UK crematoria install 2 cremators if they have similar cremation numbers to those on Mountsett.

3. New ATI Cremation equipment installed at Mountsett

In 2016 Durham County Council made the decision to replace their existing cremators with new equipment. Following an extensive procurement process, the decision was taken to appoint French-based company ATI to install 1 no. ATI CR2000XXL cremator with a single abatement system and 1 no. ATI CR2000 cremator with single abatement system together with a maintenance agreement plan.

The ATI installation was completed in 2018.

Rose PM was invited to view the installation by the Mountsett Crematorium management team in April 2019 and a short selection of photographs from this visit is shown below :



General overview showing the front of 2 AT1 cremators. Please note the rails to provide safe access between each cremator and the (red) bucket next to the left hand cremator which is shown in closer view below.

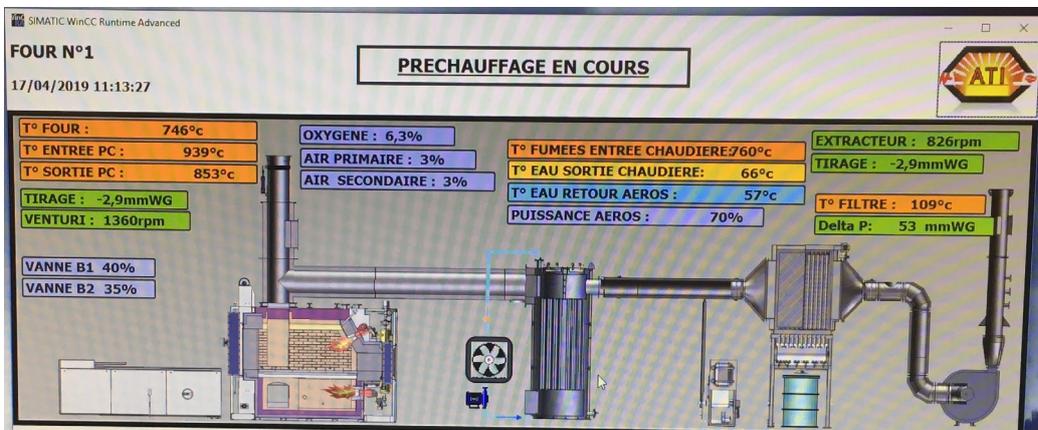




View of ATI abatement system at rear of each cremator



View of ATI external air blast cooler showing direction of heated air towards the main crematorium building and into the vent (which exited behind the left-hand cremator to the rear)



View of ATI operation screen showing primary and secondary chamber temperatures during a cremation (939 °C and 853°C respectively)

It was evident from speaking to the Crematorium Manager and other members of staff on site that they were very unhappy with the quality and operation of the ATI cremators and abatement systems with complaints ranging including ;

- the rusting of the equipment evident internally
- water dripping from parts of the equipment at height (see previous picture above showing bucket collecting falling water)
- the equipment screens often reverted to the French language – not English as previously set (see above)
- problems with the newly developed automatic dosing system which did not work effectively and clogged up from time to time.
- excessive heat radiating from the side of the cremators which necessitated the fitting of barriers on either side (see above) of the central walkway between the cremators
- poor and erratic performance from the cremators
- A blast cooler which was installed the wrong way round and forced heated air against the wall of the crematorium, which risked drying out the mortar in the walls as had been experienced at some other similarly equipped ATI sites and also which introduced heated air instead of cool ambient air from the area into the crematory (see picture above).

To make matters worse the UK subsidiary of ATI went into liquidation in February 2020 closely followed by its French parent company two weeks later. This left Mountsett with an unreliable cremator installation for which there was now no direct maintenance provision.

Some ex-ATI engineers led by their ex-head of Customer Services, Chris James came together to assist those crematoria which were so equipped as best as was possible offering services and general maintenance although they had no access to software nor any stock of ATI-specific spare parts, as these were held in quarantine by the appointed administrators.

This occurred just prior to the general UK COVID lockdown coming into force.

4. The temporary emergency crematory (FT)

To provide Mountsett with additional cremation resilience both as a result of the ATI situation described above, and also because of the impending COVID lockdown, the Council decided to install a temporary cremator supplied in a steel 20' container produced by Facultatieve Technologies.

This is a standard FT III machine capable of cremating a “bariatric” coffin up to 1050mm in width and supplied with its own self-contained combustion air and ejector air fans and chimney. It is unabated, and is positioned at the rear of the crematory as shown in the photographs below



General view of the rear compound "hiding" the containerised cremator



View from within the temporary cremator compound



View of the inside a typical containerised cremator showing the cremator door and smaller ash collection vessel below

Although the temporary FT cremator is well insulated and is capable of operating in exactly the same way as a permanently installed cremator, experience from other similarly equipped shows that the pre-heat times can often take longer (which will therefore use a greater volume of gas) which will increase running costs.

It is understood that the cremator itself has been purchased outright from Facultatieve Technologies, but that in the same way as similar arrangements operate at other such equipped crematoria, the steel container remains leased from FT at a cost of circa £1500/month (£18k per annum) plus the cost of regular maintenance.

Furthermore, the cost of FT collecting the cremator, taking it back to their factory in Leeds and then if required returning it to Durham has yet to be determined but could potentially be up to £30k more.

As both crematoria in the County of Durham area are now equipped with IFZW cremator and abatement systems, the FT cremator would not have an obvious location within the county in which to be installed permanently if it was decided to do so in future.

5. The IFZW installation

Due to the poorly performing nature of the ATI cremation equipment and the demise of both the UK subsidiary and French based parent company Durham County Council, and the lack of availability of any remaining credible maintenance company the decision was made to replace the entire cremation equipment, only installed 18 months previously.

To put this in context, it is generally accepted that an installation from a reputable specialist cremation equipment supplier should last 20+ years without major repairs, save for the repair and replacement of the inner refractory lining at pre-determined intervals – typically 2-3 and 5 years respectively for the cremator hearth and refractory walls & arch, and other noted consumable elements.

The decision was taken by Durham County Council to install cremation equipment produced by German supplier IFZW, a company which also supplies similar equipment at their sister facility at Durham Crematorium along with maintenance services.

It is understood that the intention is to combine the two maintenance contacts into one single supplier arrangement now that the installation at Mountsett is complete.

IFZW are a cremator company based in south eastern Germany and have been making cremators since the 1930's with their first installation in the UK taking place in Newcastle upon Tyne in 2010 – an installation which continues to operate successfully. Three abated cremators were installed in Durham Crematorium two years later (2012).

The installation at Mountsett is like-for-like, in that 2 no cremators were installed in virtually the same position as the previous ATI cremators – each with their own abatement system.



Showing the partial installation of the right hand cremator in place of the ATI unit at Mountsett in June 2021



The fully operational left hand cremator at Mountsett in February 2022.



Crematorium Technician raking out the left hand cremator from the rear at Mountsett in February 2022.



A general view of the final installation of replacement IFZW cremators (February 2022)



A general view of the 2 no. IFZW abatement system (one behind each cremator) (February 2022)

Whilst it is a more expensive option to choose individual abatement systems for each cremator rather than installing 2 no. cremators each linked through a common “double” abatement system, this does mean that in the unlikely event that there is a problem with any part of the abatement system, the crematorium will continue to undertake fully abated cremations through the remaining, independent machine.

Both cremators are capable of cremating a “bariatric” coffin of up to 960mm in width and 2080mm in length (38” and 82” respectively).

The term “bariatric” is defined as:

Noun - The branch of medicine that deals with the causes, prevention, and treatment of obesity.

Adjective: Of or relating to the treatment of obesity: bariatric surgery.

From the Greek baros meaning “weight” and barys meaning “heavy”.

Please also note that the NHS now define any person, with a weight **above 25 stone (159kg)** to be considered to be “**bariatric**”.

Obesity is a growing problem across the UK, affecting both children and adults. People are changing in both shape and size, not only creating an issue during life, but also in death. The bereavement services industry is adapting to the demand with the introduction of bariatric or ‘wide-coffin’ cremators and lifting equipment, which are present at Mountsett.

Anecdotal operator feedback from the inspection undertaken by Rose PM on 16th February 2022 was extremely positive.

Although this mostly compared the previously poor ATI installation with that of brand new equipment, based on observation taken on site, cremation times were consistent with other good quality installations elsewhere (typically 70-90 minutes for a standard size coffin), overall the finish was very good and the sides of each cremator were relatively cool to the touch (unlike that previously experienced with the ATI equipment).

This means that not only is the new equipment safer for the operational staff but also that more of the heat generated within the cremator chamber is being retained for future use (instead of radiating waste heat into the surrounding crematory) which will unnecessarily increase the use of gas.

In addition the installation of the air-blast cooler in a locked enclosure to the rear left of the site has reoriented the flow of heated air away from the building.

Although both cremators were both in operation on the day of the consultants visit, the fans were only turning slowly which would be as expected, rather than the high speed of fans witnessed during his previous visit to see the ATI equipment in operation in April 2019.



View showing the correctly oriented air blast cooler to the rear left of the crematory

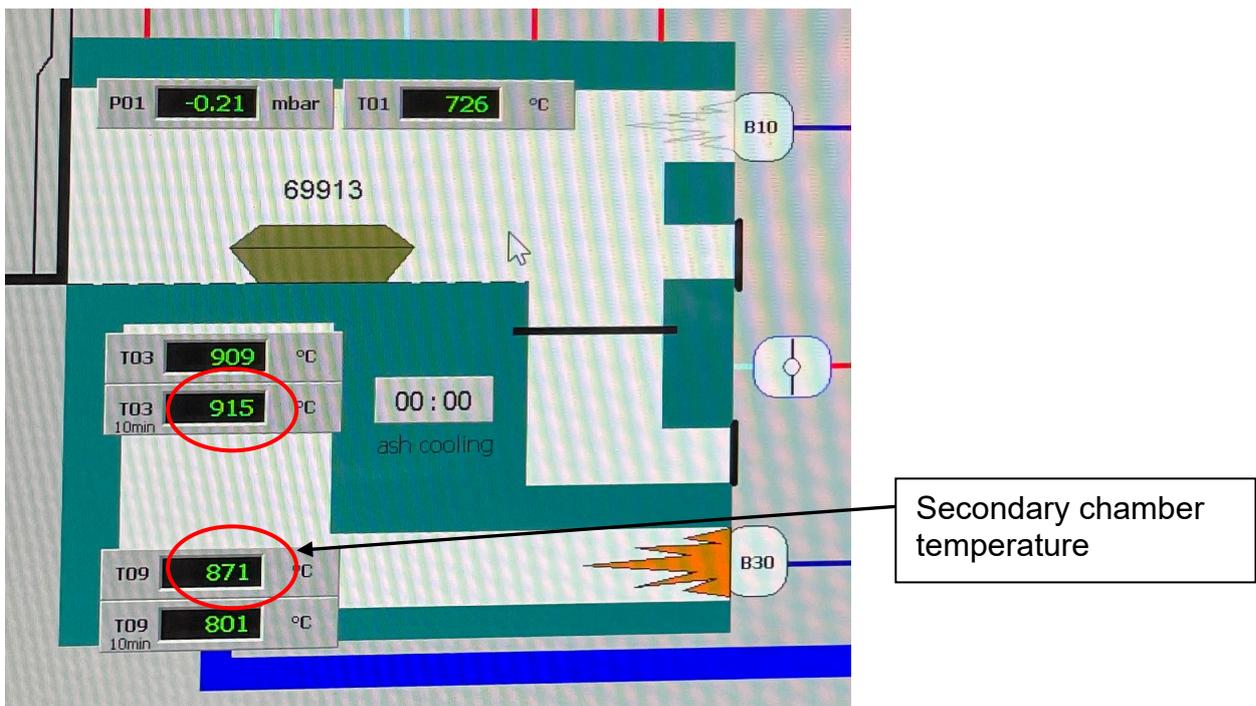
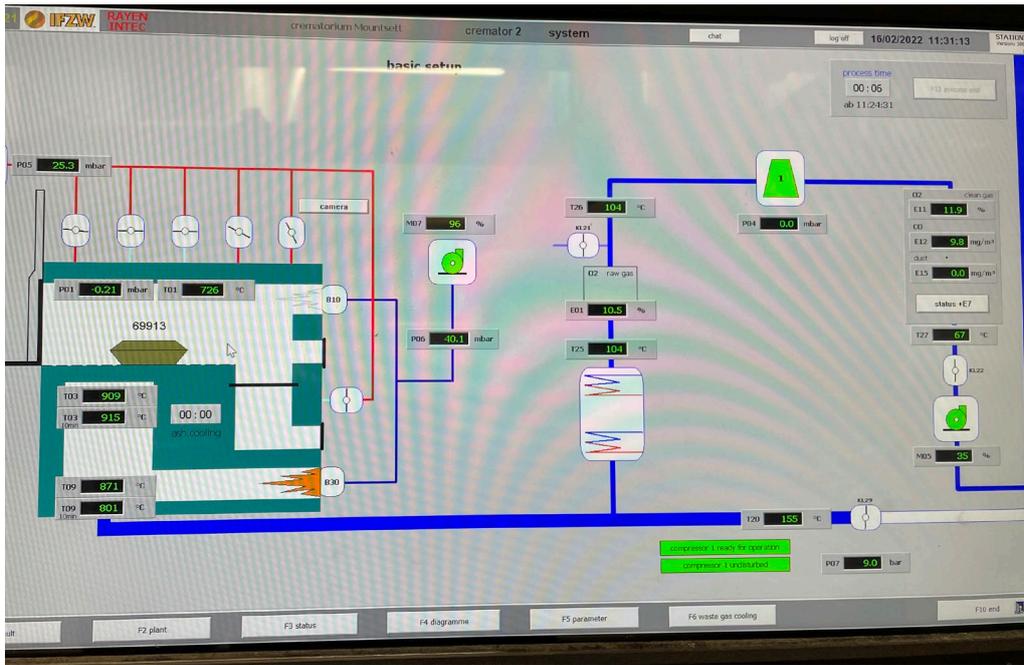
6. IFZW Emissions information and compliance with DEFRA requirements

The consultant has obtained the latest independent emissions test results undertaken by ATESTA which were undertaken on 5 & 6 April 2022 approx. 3 months after the commissioning of the second, and final IFZW cremator to be installed at Mountsett.

This tests emission outputs and products, which are required annually to ensure that each of the cremators are operating to the standards set in line with the crematoriums Permit to Operate conditions set by the Councils own Environmental Health Officer, on behalf of DEFRA, and in particular the requirements of Professional Guidance Notes PG 5/2 (12) which govern cremation emissions output.

The main conditions are shown below together with a comparison from Mountsetts IFZW cremator.

	PG 5/2 requirement	units	Levels achieved at Mountsett	PASS/FAIL	Monitoring frequency
Total Particulate Matter	20	mg/m ³	3.3	PASS	Continuous plus annually
Hydrogen Chloride	30	mg/m ³	0.73	PASS	Annual
Mercury	50	mg/m ³	0.0048	PASS	Annual
Total VOCs (as Carbon)	20	mg/m ³	2.2	PASS	
Carbon Monoxide	100	mg/m ³	18.9	PASS	Continuous plus annually
Temperature	800 in secondary chamber	°C			Continuous
Residence Time	2	seconds			Upon commissioning



Please note that the secondary chamber temperature and main chamber temperature are shown on screen in a real live cremation witnessed by Rose PM during the visit to site on 19 February 2022, which exceeds the requirement required under PG 5/2.

In each case the new cremator installed at Mountsett achieved the requirements required under PG 5/2 (12) by a considerable margin

A summary of the full results is shown in greater detail in Appendix 1 of this report

7. Conclusion & Recommendation

In summary, the decision to replace the existing ATI cremators at Mountsett only 18 months after installation was a sensible, and necessary one given that companies demise.

Of the 30 Local Authorities and Private Crematorium operators known to have installed ATI cremation equipment between the start of 2012 and Spring 2020, three had already removed their equipment and replaced by another manufacturers at the time of ATIs liquidation, a further nine either have already or are in the process of replacing their equipment at the time of this report with the remaining eighteen being managed as best as possible using local maintenance resources or the ex-ATI service technicians.

It should also be noted that of these eighteen, a total of eight are in private hands with the bulk of these expected to replace their equipment in the near future with another manufacturer altogether, with the remainder as soon as possible thereafter as the ATI equipment starts to fail irrevocably.

ATI (International) has now re-commenced operations again in France, but this is understood to be on a very small scale and the company is only providing maintenance support to some of their indigenous previous clients. It is not anticipated that the company will restart in the UK, given its very poor market reputation and the huge reduction of sites equipped with ATI cremators.

Although IFZW is not the largest supplier of specialist cremation equipment to the UK market (they have 10 sites out of a possible 312), the company has a reputation for good quality, robust and well maintained equipment and all of the cremators fitted in the UK are known to be in good order and functioning well.

The two new IFZW cremators fitted at Mountsett should easily be able to each undertake 1000-1200 cremation per annum, giving a total capacity of 2400 per annum. With an average of 1340 cremations per annum this gives around 80% additional capacity just based on the new equipment.

In the event of breakdown or routine maintenance which would take a cremator off-line, it should be possible to maintain existing service levels on one cremator only for a short period, although extended staff shifts in the interim may be required depending on the number of cremations required at that time.

Running cremators for continuously longer, rather than in shorter bursts results in a considerable gas saving and it may be worth considering installing a coffin cold store to store coffins overnight (the UK statutory period until cremation is required to take place is up to 72 hours from when the coffin arrives in the chapel), which could provide some additional resilience in the event of breakdown but also enable the crematorium operational team to even out the number of cremations undertaken each day to maximise operational, environmental and energy performance. There is space to do so in the larger crematory should this be desired.

The one main area for consideration is the future of the containerised FT cremator at Mountsett. This is currently costing the crematorium £1500 each month in container rental costs, plus more in inefficient gas use and maintenance.

Given that there is considerable capacity (up to 80% more) from the newly installed IFZW cremation equipment alone, this additional machine now seems to be surplus to requirements.

Durham County Council may wish to engage Facultatieve Technologies in a discussion about whether they would be prepared to buy back the unit as neither of the crematoria in the County are equipped with FT equipment which would potentially result in costs savings.

Rose PM has worked with FT for the last 15 years on other site installations so may be able to assist DCC if required.

END

Summary of Emission Test results carried out on 5 & 6 April 2022 by ATESTA

Mountsett Joint Crematorium Committee | Mountsett Crematorium | Cremator 1 (Single Abatement Plant)
LAPPG Permit DCC/POS8/14 | V3

ATESTA

Part 1: Executive Summary - Monitoring Results Summary

Monitoring Results - Summary

test parameter	EXPRESSED AS A CONCENTRATION				EXPRESSED AS A MASS EMISSION				reference conditions	accreditation status
	result	uncertainty (± 95% CI)	limit (ELV)	units	result	uncertainty (± 95% CI)	limit (ELV)	units		
Total Particulate Matter	3.3	1.2	20	mg/m ³	2.5	0.94		g/hr	STP, dry, 11% O ₂	MCERTS
Hydrogen Chloride	0.73	0.091	30	mg/m ³	0.57	0.053		g/hr	STP, dry, 11% O ₂	MCERTS
Mercury	0.0048	0.00092	0.05	mg/m ³	0.0032	0.00052		g/hr	STP, dry, 11% O ₂	MCERTS
Total VOCs (as Carbon)	2.2	0.25	20	mg/m ³	1.5	0.11		g/hr	STP, dry, 11% O ₂	MCERTS
Carbon Monoxide	18.9	2.3	100	mg/m ³	11.6	0.65		g/hr	STP, dry, 11% O ₂	MCERTS
Oxygen	16.2	0.52		% v/v					dry	MCERTS
Stack Gas Water Vapour	7.2	0.22		% v/v					actual	MCERTS
Stack Gas Temperature	64.6			°C					actual	MCERTS
Stack Gas Velocity	6.7	0.19		m/s					actual	MCERTS
Stack Gas Flow Rate (ACTUAL)	2165	91.8		m ³ /hr					actual	MCERTS
Stack Gas Flow Rate (REF)	750	31.8		m ³ /hr					STP, dry, 11% O ₂	MCERTS

The stack gas water vapour, temperature, velocity and flow rates in the above table are calculated as an average of all of the results recorded during this monitoring campaign

Monitoring Results - Further Details

test parameter	run	EXPRESSED AS A CONCENTRATION				EXPRESSED AS A MASS EMISSION				sampling date times	run time (mins)	H ₂ O (% v/v)	reference conditions
		result	uncertainty (± 95% CI)	limit (ELV)	units	result	uncertainty (± 95% CI)	limit (ELV)	units				
Total Particulate Matter	R1	4.6	1.2	20	mg/m ³	3.5	0.83		g/hr	05/04/2022 12:39 - 13:46	60	6.8	STP, dry, 11% O ₂
Total Particulate Matter	R2	2.6	1.4	20	mg/m ³	1.9	1.1		g/hr	05/04/2022 13:52 - 14:52	60	6.5	STP, dry, 11% O ₂
Total Particulate Matter	R3	2.6	1.1	20	mg/m ³	2.2	0.89		g/hr	05/04/2022 15:00 - 16:04	60	7.8	STP, dry, 11% O ₂
Hydrogen Chloride	R1	0.74	0.10	30	mg/m ³	0.56	0.052		g/hr	05/04/2022 12:39 - 13:46	60	6.8	STP, dry, 11% O ₂
Hydrogen Chloride	R2	0.34	0.046	30	mg/m ³	0.26	0.024		g/hr	05/04/2022 13:52 - 14:52	60	6.5	STP, dry, 11% O ₂
Hydrogen Chloride	R3	1.1	0.13	30	mg/m ³	0.88	0.082		g/hr	05/04/2022 15:00 - 16:04	60	7.8	STP, dry, 11% O ₂
Mercury	R1	0.0094	0.0018	0.05	mg/m ³	0.0060	0.00097		g/hr	05/04/2022 16:10 - 17:19	60	7.0	STP, dry, 11% O ₂
Mercury	R2	0.0012	0.00021	0.05	mg/m ³	0.0010	0.00016		g/hr	06/04/2022 08:43 - 09:43	60	9.0	STP, dry, 11% O ₂
Mercury	R3	0.0038	0.00074	0.05	mg/m ³	0.0026	0.00042		g/hr	06/04/2022 10:43 - 11:43	60	6.2	STP, dry, 11% O ₂
Total VOCs (as Carbon)	R1	4.3	0.50	20	mg/m ³	2.7	0.19		g/hr	05/04/2022 12:39 - 13:39	60		STP, dry, 11% O ₂
Total VOCs (as Carbon)	R2	0.95	0.11	20	mg/m ³	0.81	0.057		g/hr	05/04/2022 13:40 - 14:40	60		STP, dry, 11% O ₂
Total VOCs (as Carbon)	R3	1.2	0.14	20	mg/m ³	1.1	0.079		g/hr	05/04/2022 14:41 - 15:41	60		STP, dry, 11% O ₂
Carbon Monoxide	R1a	8.3	1.0	100	mg/m ³	1.0	0.058		g/hr	05/04/2022 12:39 - 13:09	30		STP, dry, 11% O ₂
Carbon Monoxide	R1b	45.6	4.6	100	mg/m ³	48.3	2.7		g/hr	05/04/2022 13:09 - 13:39	30		STP, dry, 11% O ₂
Carbon Monoxide	R2a	1.4	0.13	100	mg/m ³	1.2	0.066		g/hr	05/04/2022 13:40 - 14:10	30		STP, dry, 11% O ₂
Carbon Monoxide	R2b	0.95	0.11	100	mg/m ³	0.62	0.035		g/hr	05/04/2022 14:10 - 14:40	30		STP, dry, 11% O ₂
Carbon Monoxide	R3a	56.2	8.1	100	mg/m ³	17.8	1.0		g/hr	05/04/2022 14:41 - 15:11	30		STP, dry, 11% O ₂
Carbon Monoxide	R3b	0.81	0.08	100	mg/m ³	0.70	0.040		g/hr	05/04/2022 15:11 - 15:41	30		STP, dry, 11% O ₂
Oxygen		16.2	0.52		% v/v					N/A - Concurrent Testing			dry
Velocity Traverse	R1	7.9	0.22		m/s	2566	109		m ³ /hr	05/04/2022 12:01 - 12:04			actual

This report has been produced for

DURHAM COUNTY COUNCIL

by

Rose Project Management
44 Hanover Street
Edinburgh
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Tel: 0131 220 0090

Date: May 2022



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**Mountsett Crematorium
Joint Committee**

29 June 2022

Forward Plan 2022/23



Report of Paul Darby, Corporate Director of Resources and Treasurer to the Joint Committee

Electoral division(s) affected:

Countywide

Purpose of the Report

1. This report sets out a suggested forward plan of meetings of the Joint Committee for the forthcoming year.

Forward Plan 2022/23

2. A proposed schedule of meetings for the remainder of 2022/23, showing a forward plan of reports that will be presented, is attached at Appendix 2. This includes the reports for the next Annual General Meeting in June 2023, with dates to be fixed nearer the time.

Recommendation(s)

3. That Members of the Joint Committee note and approve the proposed schedule of meetings as set out at Appendix 2.

Background papers

- None

Contact: Philip Curran
Ed Thompson

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Tel: 03000 263481

Appendix 1: Implications

Legal Implications

There are no implications associated with this report.

Finance

There are no financial implications associated with this report. Routine monitoring of budgetary control information and annual budget and fees and charges setting processes are factored into the Forward Plan.

Consultation

None. However, Officers of Gateshead 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 Mountsett Crematorium Joint Committee.

Equality and Diversity / Public Sector Equality Duty

There are no equality and diversity implications associated with this report. Equality Impact Assessments, where appropriate, are undertaken as a matter of routine part of the development of any new policy or policy change.

Human Rights

There are no implications associated with this report.

Crime and Disorder

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

Staffing

There are no implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Risk

There are no risk implications associated with this report.

Procurement

There are no implications associated with this report.

Climate Change

None.

Appendix 2: Forward Plan: 2022/23 Meetings

Meeting Date	Location	Reports to Consider	Report of
26 September 2022	Mountsett Crematorium, Dipton	External Audit Annual Review of the Return for the Year Ended 31 March 2022	Report of the Corporate Director of Resources / Treasurer to the Joint Committee
		Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Risk Register 2022/23 – Update	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Service Asset Management Plan	Report of the Corporate Director of Neighbourhoods and Climate Change
		Financial Monitoring Report 2022/23: Position at 31/08/22 with Projected Outturn to 31/03/23	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Internal Audit Charter Report	Report of the Chief Internal Auditor and Corporate Fraud Manager
		Provision of Internal Audit and Risk Management Services 2023-2026	Report of the Chief Internal Auditor and Corporate Fraud Manager
		Annual Review of the System of Internal Audit	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change

Meeting Date	Location	Reports to Consider	Report of
		Budget Strategy Report	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
30 January 2023	Mountsett Crematorium, Dipton	Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Financial Monitoring Report 2022/23: Position at 31/12/22 with Projected Outturn to 31/03/23	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Provision of Support Services 2023/24	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Fees and Charges 2023/24	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		2023/24 Revenue Budget	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
25 April 2023	Mountsett Crematorium, Dipton	Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Financial Monitoring Report 2022/23: Provisional Outturn as at 31/03/2023	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change

Meeting Date	Location	Reports to Consider	Report of
		Risk Register 2022/23 – Update	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Annual Internal Audit Report 2022/23	Report of the Chief Internal Auditor and Corporate Fraud Manager
June 2023 (AGM) Date TBC	Mountsett Crematorium, Dipton	Appointment of Chair	Report of the Clerk to the Joint Committee
		Appointment of Vice-Chair	Report of the Clerk to the Joint Committee
		Annual Constitutional Review	Report of the Clerk to the Joint Committee
		Annual Governance Statement 2022/23	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Revenue Outturn and Joint Committees Return for the Year Ended 31/03/2023	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Forward Plan 2023/24	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change

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