



## **Central Durham Crematorium Joint Committee**

**Date**      **Wednesday 25 January 2023**  
**Time**      **2.00 pm**  
**Venue**     **Committee Room 1A , County Hall, Durham**

---

### **Business**

#### **Part A**

#### **Items which are open to the Public and Press**

1. Apologies for Absence
2. Substitute Members
3. Minutes of the meeting held on 29 September 2022 (Pages 5 - 12)
4. Declarations of Interest, if any
5. Quarterly Performance and Operational Report (Pages 13 - 20)  
Report of the Bereavement Services Manager and Registrar
6. Financial Monitoring Report - Position at 31/12/22, with Projected Revenue and Capital Outturn at 31/03/23 (Pages 21 - 30)  
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee
7. Provision of Support Services 2023/24 (Pages 31 - 46)  
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee
8. Fees and Charges 2023/24 (Pages 47 - 56)  
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee

9. 2023/24 Revenue and Capital Budgets (Pages 57 - 66)  
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee
10. Such other business as, in the opinion of the Chair of the meeting, is of sufficient urgency to warrant consideration
11. Any resolution relating to the exclusion of the public during the discussion of items containing exempt information

### **Part B**

#### **Items during which it is considered the meeting will not be open to the public (consideration of exempt or confidential information)**

12. Such other business as, in the opinion of the Chair of the meeting, is of sufficient urgency to warrant consideration

**Helen Lynch**

Head of Legal and Democratic Services

County Hall  
Durham  
17 January 2023

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

Durham County Council: J Chaplow (Vice-Chair), J Blakey,  
D Brown, J Cosslett, K Fantarrow,  
S Quinn, K Robson, A Simpson,  
M Stead, C Varty and M Wilson

Spennymoor Town Council: N Foster (Chair), C Maddison and  
D Ranyard

---

**Contact: Jo March**

**Tel: 03000 269 709**

---

**DURHAM COUNTY COUNCIL**

**CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE**

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Committee Room 2, County Hall, Durham** on **Thursday 29 September 2022** at **3.00 pm**

**Present:**

**Councillor N Foster (Chair)**

**Durham County Council:**

Councillors J Chaplow (Vice-Chair), J Blakey, D Brown, J Cosslett, K Fantarrow, S Quinn, K Robson, C Varty and M Wilson

**Spennymoor Town Council:**

Town Councillor D Ranyard

**1 Apologies for Absence**

Apologies for absence were received from Councillors A Simpson, M Stead and Town Councillor C Maddison.

**2 Substitute Members**

There were no substitute Members.

**3 Minutes**

The minutes of the meeting held on 29 June 2022 were confirmed as a correct record and signed by the Chair.

**4 Declarations of Interest**

There were no declarations of interest.

**5 External Audit Annual Review of the Return for the year ended 31 March 2022**

The Joint Committee considered a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director Resources and Treasurer to the Joint Committee that presented the External Auditors

(Mazars LLP) Annual Review of the Joint Committees Return for the financial year ended 31 March 2022 (for copy see file of minutes).

The Finance Manager advised that the audit had now been completed and there had been no material weaknesses highlighted around the Joint Committee's system of internal controls.

**Resolved:**

That the Joint Committees Annual Return for the financial year ended 31 March 2022 including the External Report 2021/22 Certificate (attached at Appendix 2) be approved.

## **6 Performance and Operational Report**

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

The Bereavement Services Manager and Registrar reported that there were 596 cremations undertaken during the period 1 June 2022 to 31 August 2022, compared to 512 in the comparable period last year, an increase of 84 cremations for the period. It was noted that 177 families were from Durham, 26 from Spennymoor and 393 families were from other areas. The number and value of memorial plaques sold were 76 / £21,284 compared to 94 / £24,999 in the comparable period last year, a decrease of 18 memorials and £3,715 in income.

It was confirmed that the staff restructure process had been completed and appointments had been made, however, a Crematorium Attendant position had recently become vacant and was in the process of being advertised.

Referring to the Recycling of Metals Scheme, it was reported that extra funds from collections in 2021 had resulted in a second round of nominations being made available. The Chair presented Daft as A Brush Cancer Patient Care with a cheque for £12,000 on 23 August 2022.

It was noted that Durham Crematorium was successful in obtaining the Green Flag Award for the eleventh year running, which was a great achievement and testimony to the dedication of the staff, as well as the award of Gold Star Status in the Institute of Cemetery and Crematorium Management Accreditation.

The Heritage Open Weekend that was held from 15 to 18 September 2022 had been very successful and positive feedback had been received. It was confirmed that the new crematorium gates had now been fitted and Members were invited to call in and have a look around.

Referring to electricity generation, installation quotations from specialist contractors indicated an expected cost of between £400,000 to £500,000 for Durham Crematorium. The estimated payback period would be in excess of 40 years, therefore, the Construction Consultancy services section would not recommend this type of system. Further consultation would be ongoing with regards to options. It was noted that recommendations had been made to install fans and heat recovery systems to some areas around the building to help reduce internal air temperatures and provide adequate mechanical ventilation at a cost of £83,874, which would be incorporated within the 2023/24 capital budget.

The Service Asset Management Plan was split into four priorities of maintenance needs and included all the completed and planned crematorium improvement works. Priority 1 essential works, had been estimated at £93,049 which would be considered as part of the budget setting process for 2023/24. Priority 2 works, would feature in 2024/25 budget plans had been estimated at £1,614,730. Priority 3 works, would fall beyond the next two years had been estimated at £96,000, with longer term works costed at £544,000.

The Chair attended the Institute of Cemetery and Crematorium Management (ICCM) Conference and noted that the Recycling of Metals Scheme had contributed over £15 million to charities. The Bereavement Services Manager and Registrar added that the ICCM were looking at the request to review the value of money awarded to allow more charities to benefit from the scheme. Councillor S Quinn praised the scheme which makes an amazing difference to charitable organisations in the community.

Responding to a query from Councillor D Brown regarding the Heritage Weekend, the Crematorium Site Manager advised that the turnout was not as good as previous years, however the feedback received was excellent and the tours were well received by the community.

**Resolved:**

- (i) That the report be noted;
- (ii) That the current position with regards to electric generation be noted and funding for ventilation works be agreed;
- (iii) That the content of the Service Asset Management Plan attached at Appendix 5 be agreed and factored into budget planning for 2023/24 and beyond.

## **7 Financial Monitoring Report - Position at 31/08/22, with Projected Revenue and Capital Outturn at 31/03/23**

The Joint Committee considered a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director Resources and Treasurer to the Joint Committee that provided details of the provisional outturn position for 2022/23 and the projected level of reserves and balances at 31 March 2023 (for copy see file of minutes).

Responding to a query from the Chair regarding the energy price increase, the Finance Manager advised that Government had announced a package for businesses which also applies to Councils for a six-month period. The Joint Committee would be provided with updates at future meetings.

### **Resolved:**

That the April to August 2022 financial monitoring report and associated provisional revenue and capital outturn positions at 31 March 2023, including the projected year position with regards to the reserves and balances of the Joint Committee be noted.

## **8 Risk Register Update 2022/23 Review 1**

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

### **Resolved:**

That the content of the report and updated position be noted.

## **9 Internal Audit Charter**

The Joint Committee considered a report of the Chief Internal Auditor and Corporate Fraud Manager which sought agreement on the Internal Audit Charter to be applied to reviews undertaken as part of the Internal Audit plan for 2022/23 (for copy see file of minutes).

### **Resolved:**

That the Internal Audit Charter set out at Appendix 2 of the report be approved.

## **10 Annual Review of the System of Internal Audit**

The Joint Committee received a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director Resources and Treasurer to the Joint Committee that provided details of a review of the

effectiveness of the Durham County Council Internal Audit Service, which was carried out by the County Council's Audit Committee in July 2022 (for copy see file of minutes).

It was reported that the review examined Internal Audit's self-assessment, and the final report from CIPFA provided the opinion that 'Durham County Council's Internal Audit Service's self-assessment is accurate and as such we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note'. Within the assessment report, some minor improvement opportunities had been identified and an action plan had been developed for those to be addressed which had now been implemented.

**Resolved:**

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

**11 Provision of Internal Audit and Risk Management Services 2023-2026**

The Joint Committee considered a report of the Chief Internal Auditor and Corporate Fraud Manager which presented proposals for the continued delivery of Internal Audit and Risk Management Services by Durham County Council to cover the period April 2023 to March 2026 (for copy see file of minutes).

**Resolved:**

- (i) That the proposed Internal Audit and Risk Management Services SLA with Durham County Council covering the next 3 financial years as set out at Appendix 2 of the report be approved;
- (ii) That the proposed annual audit plan and fee as set out in Schedule B of the SLA be approved.

**12 Budget Strategy Report**

The Joint Committee considered a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director Resources and Treasurer to the Joint Committee which outlined a range of issues that would be considered as part of medium-term financial planning for the Central Durham Crematorium. The report set out proposals to increase the fees and charges from 2023/24 together with details of the budget planning assumptions over the coming three years (for copy see file of minutes).

The Finance Manager reported that there had been significant capital investment of over £4.1 million at Central Durham Crematorium since Local Government Reorganisation in 2009, with further investments of nearly £2.5 million planned for the coming years in line with the Service Asset Management Plan.

The Finance Manager highlighted the proposals within the report and noted the importance of maintaining sufficient reserves levels to facilitate the planned investment to ensure high performance. On balancing the increase costs for the crematoriums and the cost of living crisis, it was proposed that an increase in fees and charges of £30 in 2023/24 to £795 would be a fair level to protect the capital investment without causing undue strain on the general public. It was noted that Central Durham and Mountsett Crematorium would continue to remain the lowest in comparison with all neighbouring facilities and well below the average costs.

Referring to the national energy inflation increases, the Finance Manager advised that Central Durham Crematorium budget assumptions were in line with Durham County Council's MTFP model, with energy prices expected to rise further in 2023/24. Assumptions had been built into the medium term budget forecasts at this stage. Following Government announcements to tackle the energy crisis, updates and revised forecasts would be reported to future meetings of the Joint Committee.

Councillor S Quinn acknowledged the need to remain competitive and agreed with the recommendations, adding that various funeral options were available for families who have financial difficulties.

Responding to a query from Councillor K Fantarrow regarding financial help for families who are unable to afford cremations, the Bereavement Services Manager and Registrar advised that circumstance would have to qualify under the Public Health Act for the crematorium to step in, following instructions from the coroner.

Councillor D Ranyard acknowledged the need to be prudent during the current financial climate and the investment that would be required going forward, however queried if there was scope to increase the surplus distribution by a small percentage. He added that Spennymoor Town Council were under increasing financial pressures and any additional funds from the surplus distribution would help alleviate some pressures. The Finance Manager advised that during the current financial pressures it would be sensibly for distributions to remain the same, however it would be considered further during the budget setting process.

**Resolved:**

- (i) That the contents of the report be noted;
- (ii) That the proposed increase in the fees and charges as identified in the report be approved;
- (iii) That the budget strategy be reviewed in September 2023 in preparation for the 2024/25 budget setting year.

**13 Exclusion of the Public**

That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraphs 1 and 3 of Part 1 of Schedule 12A of the Act.

**14 Letter Regarding Potential Sale**

The Joint Committee considered a report of the Neighbourhood Protection Manager which provided information regarding a speculative letter asking for discussions regarding a potential sale of the crematoria (for copy see file of minutes).

**Resolved:**

That the recommendations within the report be agreed.

This page is intentionally left blank

**Central Durham Crematorium Joint  
Committee**

**25 January 2023**



**Quarterly 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 Central Durham Crematorium Joint Committee with the quarterly update relating to performance and other operational matters.

**Executive summary**

- 2 This report provides Members of the Central Durham 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 Central Durham Joint Committee:
  - a. Note the current performance of the crematorium.
  - b. Note the continued success with regards to the Green Flag Award.
  - c. Note the updated position with regards to the recycling of metals scheme.
  - d. Agree to the installation of a barrier access control system to the staff car park.
  - e. Agree to St Cuthbert's Hospice providing a Christmas tree again in 2023.

## Performance Update - Number of Cremations

- 4 The table below provides details of the number of cremations for the period 1 September 2022 to 31 December 2022 inclusive, with comparative data in the same period last year:

	2021/22	2022/23	Change
September	206 + 0*	180 + 2*	- 26 + 2*
October	200 + 2*	186 + 0*	- 14 - 2*
November	231 + 4*	227 + 0*	- 4 - 4*
December	204 + 0*	207 + 2*	+ 3 + 2*
<b>TOTAL</b>	<b>841 + 6*</b>	<b>800 + 4*</b>	<b>- 41 - 2*</b>

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

- 5 The full profile of where families came from can be seen in Appendix 2. In summary 224 came from Durham, 44 came from Spennymoor and 532 from other areas. There have been 4 NVF cremations undertaken for the period covered by this report compared to 6 in the comparable period last year. There were 41 less cremations undertaken in the period September to December 2022 compared to the same period last year.

## Memorials

- 6 The table below outlines the number and value of the memorials sold in the period 1 September to 31 December 2022 compared to the same period the previous year.

	Sept-Dec	2021/22	Sept-Dec	2022/23
	Number	£	Number	£
Vase Blocks	8	5,176	8	1,310
Large Plaques	13	5,496	15	6,480
Small Plaques	1	276	2	537
Niche	1	141	3	4,058
Renewal	56	10,602	39	7,389
Leaf plaques	9	900	15	1,440
<b>Total</b>	<b>88</b>	<b>22,591</b>	<b>82</b>	<b>21,214</b>

- 7 The number and value of memorials sold 82 / £21,214 compares to 88 / £22,591 in the same period in 2021/22, which is a decrease of 6 memorial sold and a small decrease of £1,377 year on year.

## **Operational Matters**

### **Green Flag Award**

- 8 Members will recall from the September 2022 meeting that the Central Durham Crematorium was successful in retaining its Green Flag award for the eleventh year running.
- 9 An application will be submitted for the 2023 award and progress will be reported back to future meetings. A management plan to maintain the required standards will be updated and any required works will be covered by existing budgets.

### **Recycling of Metals Scheme**

- 10 Collections in 2022 have resulted in a second round of nominations being made available and further to requests from Members, it has been confirmed that we can now nominate two charities at a time. Therefore, ManHealth and Teenage Cancer Trust have been nominated and we hope to have a response by the end of March.

### **Staff Car Park**

- 11 Members may be aware that several years ago a staff car park was created at the side of the crematorium with a sign on display advising that it is a staff car park. This is well utilised, however more recently the car park is being used by members of the public and clergy to avoid having to walk as far to the crematorium building.
- 12 A number of staff vehicles have also been damaged by members of the public who are not taking notice of the signage which also prevents staff from being able to park in the designated area.
- 13 It is proposed to install a barrier access control system to prevent unauthorised access to the staff car park. Discussion have been undertaken with the Chair and a site visit was organised to show first hand the issue. A cost of £7,220 is required to fund this work which can be undertaken using current year budget underspends, subject to Members approval.

### **Christmas Tree**

- 14 St. Cuthbert's Hospice has requested that they be allowed to continue to provide a Christmas tree again in 2023. The Hospice supplies the tree and decorations at no cost to the Central Durham Crematorium Joint Committee. St Cuthbert's managed to raise £57.55 from donations from the sale of decorations in 2022.



15 No other requests have been received from any organisation to place a Christmas tree at the Crematorium.

---

**Contact:** Graham Harrison

Tel: 03000 265606

---

---

## **Appendix 1: Implications**

---

### **Legal Implications**

There are no legal implications associated with this report

### **Finance**

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

### **Consultation**

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

### **Equality and Diversity / Public Sector Equality Duty**

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

### **Human Rights**

There are no Human Rights implications associated with this report.

### **Crime and Disorder**

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

### **Staffing**

As identified in the report.

### **Accommodation**

There are no accommodation implications associated with this report.

### **Risk**

As identified in the report.

### **Procurement**

There are no procurement issues associated with this report.

### **Climate Change**

There are no climate change issues associated with this report.

## Appendix 2: Breakdown of Figures

	Sep	Oct	Nov	Dec	Total
DURHAM	41	53	70	60	224
BARNARD CASTLE	1			1	2
BISHOP AUCKLAND	5	5	5	7	22
BISHOP MIDDLEHAM	1			1	2
BLACKHALL	1	5	1	3	10
BIRTLEY		1			1
CHESTER LE STREET	16	12	19	12	59
CHESHIRE				1	1
CHILTON	2	1	3	1	7
CONSETT	2	1	2	2	7
CORNSAY				1	1
CROOK	2	5	4	10	21
DARLINGTON	1	1	3	1	6
EASINGTON	4	3	4	4	15
EAST RAINTON			1	1	2
ESH			1		1
ESH WINNING	3	4	2	1	10
FENCEHOUSES	1				1
FERRYHILL	7	1	9	3	20
FISHBURN	2		2	1	5
GATESHEAD		1	1		2
GREAT LUMLEY	1			1	2
HARTLEPOOL	1		1	1	3
HASWELL		4	1		5
HETTON LE HOLE	4	3	4	5	16
HORDEN	5	7	4	7	23
HOUGHTON	4	4	5	3	16
LANCHESTER	3	3			6
LANGLEY PARK	2	3	1	4	10
MURTON	7	4	4	4	19
NETTLESWORTH				1	1
NEW BRANCEPETH			1		1
NEWCASTLE	3	1	1		5
NEWTON AYCLIFFE	2	3	5	2	12
NORTHUMBERLAND	1		2		3
PELTON	2		1	2	5
PETERLEE	12	11	16	8	47
SACRISTON	5	1	3	6	15
SEAHAM	5	10	6	13	34

SEDGEFIELD			2		2
SHILDON			1		1
SHOTTON	1	5	4	10	20
SOUTH HETTON	1	1	1		3
SPENNYMOOR	11	8	13	12	44
STANHOPE	1	1			2
STANLEY	2		2		4
SUNDERLAND	1	2	2	1	6
SUNNYBROW	1				1
SOUTHERN ENGLAND		1			1
THORNLEY	3	3	2	1	9
TOW LAW	1	1	1		3
TRIMDON	1	4		2	7
WASHINGTON	1		4	2	7
WEST AUCKLAND		1		1	2
WEST CORNFORTH	1	2	5	2	10
WHEATLEY HILL	2	2		4	8
WILLINGTON	1	2	4	2	9
WINGATE	4	4	1	2	11
WOLSINGHAM	1	1	1		3
YORKSHIRE/LANCASHIRE	1	1	2	1	5
<b>Total</b>	<b>180</b>	<b>186</b>	<b>227</b>	<b>207</b>	<b>800</b>

This page is intentionally left blank

**Central Durham Crematorium Joint  
Committee**

**25 January 2023**

**Financial Monitoring Report – Position  
at 31/12/22, with Projected Revenue and  
Capital Outturn at 31/03/23**



---

**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 provides members of the Central Durham Crematorium Joint Committee with details of the provisional outturn position for 2022/23 and the projected level of reserves and balances at 31 March 2023.

**Executive summary**

- 2 This report sets out details of income and expenditure in the period 1 April 2022 to 31 December 2022, together with a forecast revenue and capital outturn position for 2022/23, highlighting areas of over / underspends against the approved budgets at a service expenditure analysis level.
- 3 The report also details the funds and reserves of the Joint Committee at 1 April 2022 and forecast final position at 31 March 2023, taking into account expenditure to date and forecasts to the year end.
- 4 The projected revenue outturn is a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £1,006,823 against a budgeted surplus of £996,425, £10,398 more than the budgeted position.
- 5 Contributions to earmarked reserves are forecast to be £88,515 less than originally budgeted.

- 6 In line with the CDCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £16,500 is required. A contribution from the revenue surplus of (£118,573), offset by £240,563 funding of the capital programme results in a net transfer from the Major Capital Works Reserve of £121,990.
- 7 The retained reserves of the CDCJC at 31 March 2023 are forecast to be £1,636,301 along with a General Reserve of £548,175, giving a forecast total reserves and balances position of £2,184,476 at the year end.

### **Recommendation(s)**

- 8 It is recommended that Members note the April to December 2022 financial monitoring report and associated provisional revenue and capital outturn positions at 31 March 2023, including the projected year position with regards to the reserves and balances of the Joint Committee.

## **Background**

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

## **Financial Performance**

- 10 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 projections for the Central Durham Crematorium are included within this report.
- 11 The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the Bereavement Services Manager. The following table highlights the provisional revenue outturn financial performance of the Central Durham Crematorium.

<b>Subjective Analysis (Type of Expenditure)</b>	<b>Base Budget 2022/23 £</b>	<b>Year to Date Actual April – December £</b>	<b>Forecast Outturn 2022/23 £</b>	<b>Variance Over/ (Under) £</b>
Employees	326,530	259,411	399,865	73,335
Premises	308,130	261,268	368,033	59,903
Transport	2,800	1,811	2,497	(303)
Supplies & Services	140,715	103,380	155,179	14,464
Agency & Contracted	10,465	4,952	10,403	(62)
Capital Charges	0	0	0	0
Central Support Costs	42,185	42,185	42,185	0
<b>Gross Expenditure</b>	<b>830,825</b>	<b>673,006</b>	<b>978,162</b>	<b>147,337</b>
<b>Income</b>	<b>(1,827,250)</b>	<b>(1,452,571)</b>	<b>(1,984,985)</b>	<b>(157,735)</b>
<b>Net Income</b>	<b>(996,425)</b>	<b>(779,566)</b>	<b>(1,006,823)</b>	<b>(10,398)</b>
<b>Transfer to / (from) Reserves</b>				
- Masterplan Memorial Garden	5,000	0	5,000	0
- Major Capital Works	108,175	0	118,573	10,398
- Cremator Reline Reserve	25,000	0	25,000	0
- Small Plant	2,000	0	2,000	0
<b>Distributable Surplus</b>	<b>(856,250)</b>	<b>0</b>	<b>(856,250)</b>	<b>0</b>
<b>80% Durham County Council</b>	<b>685,000</b>	<b>342,500</b>	<b>685,000</b>	<b>0</b>
<b>20% Spennymoor Town Council</b>	<b>171,250</b>	<b>85,625</b>	<b>171,250</b>	<b>0</b>

<b>Central Durham Crematorium Earmarked Reserves</b>	<b>Balance @ 1 April 2022 £</b>	<b>Transfers to Reserve £</b>	<b>Transfers From Reserve £</b>	<b>Balance @ 31 March 2023 £</b>
General Reserve	(531,675)	(872,750)	856,250	(548,175)
Masterplan Memorial Garden	(76,250)	(5,000)	0	(81,250)
Major Capital Works	(1,480,881)	(118,573)	240,563	(1,358,891)
Cremator Reline Reserve	(157,755)	(25,000)	0	(182,755)
Small Plant	(11,405)	(2,000)	0	(13,405)
<b>Total</b>	<b>(2,257,966)</b>	<b>(1,023,323)</b>	<b>1,096,813</b>	<b>(2,184,476)</b>

## Explanation of Significant Variances between Original Budget and Forecast Outturn

- 12 As can be seen from the table above, the projected revenue outturn is indicating a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £1,006,823 against a budgeted surplus of £996,425, £10,398 than the budgeted position.
- 13 The following section outlines the reasons for any significant budget variances by subjective analysis (type of expenditure) area:

### 13.1 *Employees*

The outturn shows a forecast overspend of **£73,335**, in relation to employee costs. The reasons for this are identified below:

- Staffing costs are forecast to overspend by **£26,201** mainly due to the national pay settlement for 2022/23.
- The staffing restructure approved in January 2022 has resulted in a one off overspend of **£47,135** due to ERVR costs as mentioned in the September 2022 report.

### 13.2 *Premises*

The outturn shows a forecast overspend of **£59,903** in relation to premises costs. The reasons for this are identified below:

- Energy budgets are forecast to overspend by **£46,958** due to the global increase in the cost of gas and electric.
- One off SAMP budgets relating to redecoration works in 2021/22 were delayed until the current year and it is therefore forecast to overspend by **£16,599**.
- One off SAMP budget for the improvements to cremator charging operations is no longer required therefore forecast to underspend by **(£3,075)**.
- One off SAMP budgets for the replacement sweeper, improvements to shrub beds and re-linign of a hearth are forecast to underspend by **(£5,134)**.
- Other premises costs such as general grounds maintenance, cleaning and building maintenance are forecast to overspend by **£4,555**.

### 13.3 *Supplies and Services*

The outturn shows a forecast overspend of **£14,464** in relation to supplies and services costs. The reasons for this are identified below:

- Due to the projected increase in cremations (highlighted later within the income section of the report), medical referee expenditure is projected to overspend by **£6,201**.
- The Wesley music system is forecast to overspend by **£7,581** as it required a total re-wire along with the purchase of a new rack and speaker.
- Other general office costs such as purchase of urns, cremator additives and sundries are expected to overspend by **£682**.

#### 13.4 Income

An increase in income of **(£157,735)** from the 2022/23 budget is included within the outturn forecasts. The reasons for this are identified below:

- The outturn includes an increase of 234 cremations compared to the budget, totalling increased income to budget of **(£149,802)**. The outturn allows for a total of 2,434 cremations against a budgeted 2,200 during 2022/23.
- Book of Remembrance, plaques, webcasting and use of chapel are expected to overachieve by **(£8,711)**.
- Interest received is forecast to overachieve by **(£16,644)** due to rising interest rates.

## 14 Capital Programme

The following table highlights the capital outturn of the Central Durham Crematorium:

	Base Budget 2022/23 £	Revised Budget 2022/23 £	Year to Date Actual April - Dec £	Forecast Outturn 2022/23 £	Variance to Revised Budget Over/ (Under) £
<b>Redevelopment Works</b>					
Carry out installation of charging	24,000	24,000	17,834	17,834	(6,166)
Carry out feasibility into excess heat	50,000	50,000	2,981	2,981	(47,019)
Carry out enlargement of cremator 2	67,650	67,650	3,912	67,650	0
Repairs to Chapel Dome	0	20,000	3,148	3,148	(16,852)
Replacement of Cooler Cassettes	0	132,000	0	132,000	0
Feasability Fountain works - 23/24	0	0	450	450	450
<b>Total</b>	<b>141,650</b>	<b>293,650</b>	<b>28,324</b>	<b>224,063</b>	<b>(69,587)</b>

- The feasibility into excess heat was reported to the Committee in September 2022 and has resulted in an underspend of £47,019.
- The chapel dome repairs were originally planned for 20/21 but the works were delayed and carried forward to 22/23.
- The replacement of the 3 cooler cassettes is forecast to overspend by £132,000 compared to the base budget. This overspend was approved in 20/21 but the work was not carried out and will now to be replaced in the current year.
- The fountain works are due to be completed in 23/24, however the feasibility study for this has already commenced in the current year.

All other work is expected to be completed within 22/23.

The cost of the Redevelopment Works is being financed from the Major Capital Works reserve.

## 15 Earmarked Reserves

Contributions to earmarked reserves are forecast as £88,515 less than originally budgeted, due mainly to additional capital works.

In line with the CDCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £16,500 is required. A contribution from the revenue surplus of (£118,573), offset by £240,563 funding of the capital programme results in a net transfer from the Major Capital Works Reserve of £121,990.

The retained reserves of the CDCJC at 31 March 2023 are forecast to be £1,636,301 along with a General Reserve of £548,175, giving a forecast total reserves and balances position of £2,184,476 at the year end.

---

<b>Author(s):</b> 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 Central Durham Crematorium are included within the body of the report.

### **Consultation**

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

### **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 projected outturn has been produced taking into consideration the spend to date, trend data and market intelligence, and includes an element of prudence. This, together with

the information supplied by the Bereavement Services Manager, should mitigate the risks associated with achievement of the forecast outturn position.

**Procurement**

None.

This page is intentionally left blank

**Central Durham Crematorium Joint Committee**

**25 January 2023**

**Provision of Support Services 2023/24**



**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 To present for approval a proposed Service Level Agreement (SLA) for Support Service provision by Durham County Council to the Central Durham Crematorium Joint Committee for the period April 2023 to March 2024.

**Executive Summary**

- 2 A formal Service Level Agreement for Support Services provided by Durham County Council to the Central Durham Crematorium Joint Committee has been considered and approved by the Joint Committee for the past eleven years. As part of the budget setting for 2023/24, Members are now requested to consider the forthcoming years Support Services requirement.
- 3 This report sets out details of the proposed SLA for the period 1 April 2023 to 31 March 2024 to cover the following functions:
  - Management Services
  - Financial Services
  - Administration Services
  - Payroll Services
  - Human Resources Services.

## **Recommendation(s)**

- 4 It is recommended that members consider and approve the Service Level Agreement attached at Appendix 2 (including relevant schedule) for the year 2023/24.

## **Service Level Agreement (SLA)**

- 5 The SLA established for the provision of Support Service functions to the Joint Committee provides a commitment for both parties over the medium term. This includes the provision of management advice and attendance at Joint Committee meetings by the Finance Manager: Neighbourhoods and Climate Change, in addition to Accountancy, HR, Payroll and Administration Services.
- 6 The proposed SLA, attached at Appendix 2, has been developed in consultation with the Finance Manager: Neighbourhoods and Climate Change under the delegated responsibility of the Treasurer to the Joint Committee and reflects the nature of the current partnership, the services to be provided, the period of agreement and total estimated annual budget.
- 7 As in previous years, all work carried out directly on behalf of the Joint Committee will be recharged and the resultant budget requirement for Support Services is set out in the SLA. Details of all work to be carried out will be itemised so that costs are more transparent.
- 8 The proposed SLA considers the proportion of time spent by key staff undertaking the requirements of the Joint Committee. The proposed charge for 2023/24 is £37,110, a 5% increase on the recharges levied in 2022/23. The applicable fee takes into consideration the impact of pay and price inflation.
- 9 The Support Service SLA is attached at Appendix 2 for consideration and approval by Members. Schedule 1 to the Appendix, as attached, provides a more detailed breakdown of the following functions and responsibilities:

### **Management Services**

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

### **Financial Services**

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

### **Administration Services**

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

### **Payroll Services**

- Employee crematorium salary processing.

## Human Resources Services

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

---

**Author(s):** Philip Curran

Tel: 03000 261930

Ed Thompson

Tel: 03000 263481

---

---

## **APPENDIX 1: Implications**

---

### **Legal Implications**

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

### **Finance**

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

### **Consultation**

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

### **Equality and Diversity / Public Sector Impact Duty**

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

### **Climate Change**

None.

### **Human Rights**

There are no Human Rights implications associated with this report.

### **Crime and Disorder**

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

### **Staffing**

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

### **Accommodation**

There are no Accommodation implications associated with this report.

### **Risk**

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

### **Procurement**

None.

This page is intentionally left blank

## APPENDIX 2



# Service Level Agreement

for the provision of Support Services to

**CENTRAL DURHAM CREMATORIUM JOINT  
COMMITTEE**

## **AGREEMENT FOR THE PROVISION OF SUPPORT SERVICES**

**THIS AGREEMENT** is made the [25th] of [January] **two thousand and twenty three**  
**BETWEEN DURHAM COUNTY COUNCIL** (“the Council”) and **CENTRAL DURHAM**  
**CREMATORIUM JOINT COMMITTEE** (“the Partnership”)

### **1. PROVISION OF SERVICES**

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

### **2. DURATION**

- 2.1. This agreement will be effective 1 April 2023 and will continue until 31 March 2024 (“the Term”)

### **3. THE COUNCIL’S OBLIGATIONS**

#### **3.1. Services**

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

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

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

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

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

### **3.2. Accommodation**

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

### **3.3. Insurance**

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

## **4. THE JOINT COMMITTEE'S OBLIGATIONS**

### **4.1. Support Services Fee Provision**

- 4.1.1. To make available such Support Services provision as set out in Schedule 2 for the provision of agreed services for the year 2023/24 notwithstanding the contents of Schedule 2, the Support Services provision will be the subject of regular review and agreement by both parties as part of the Joint Committee's normal budget timetable. Final confirmation of the Support Services provision must be agreed no later than the 31 January in each year.
- 4.1.2. Both parties intend that the annual Support Services fee provision will be set at such a level as to cover the costs incurred by the Council in delivering the Central Support Functions. An indicative annual budget and time allocated to each of these areas as at the date of this agreement has been used to set the fees in Schedule 2.
- 4.1.3. The parties agree that, without affecting the annual Support Services fee provision and the principles set out in Schedule 2, at the Joint Committee's request;
- The percentage split between the service elements to be provided can be varied up to 10% provided always that the maximum number of days per element specified in Schedule 2 is not exceeded.
  - Crematorium Joint Committee being satisfied that any such changes will not have an adverse impact on the delivery of the service provision.
- 4.1.4. The parties agree that all variations, other than those referred to in the clause 4.1.3 above, require the expressed written consent of both parties.
- 4.1.5. To pay the Council annually the payments as set out in Schedule 2. The payment principles set out in Schedule 2 will apply for the purposes of determining the payments paid to the Council by the Joint Committee.

## **4.2. Service Delivery**

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

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

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

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

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

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

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

4.2.1.6. Taking whatever action it considers necessary as a result of issues highlighted by the Finance Manager: Neighbourhoods and Climate Change.

## **5. MANAGEMENT OF THE SERVICE**

5.1. The Finance Manager: Neighbourhoods and Climate Change is responsible for the overall management and delivery of the support service functions and will (under delegated responsibility) in practice fulfil the role of the Treasurer for the Joint Committee. Any queries arising from financial and other relevant reports and any general day to day enquiries about the service should be addressed to the Finance Manager: Neighbourhoods and Climate Change.

Contact details are:

Philip Curran, Finance Manager: Neighbourhoods & Climate Change  
Durham County Council,  
County Hall, Durham  
E-mail: [philip.curran@durham.gov.uk](mailto:philip.curran@durham.gov.uk)  
Telephone 03000 261967

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

Contact details are:

Paul Darby, Corporate Director: Resources  
Durham County Council,  
County Hall, Durham  
E-mail: [paul.darby@durham.gov.uk](mailto:paul.darby@durham.gov.uk)  
Telephone 03000 261930

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

## **6. INFORMATION AND CONFIDENTIALITY**

- 6.1 Each party will provide all information within its control necessary to enable the other to discharge its obligations under this agreement.

6.2 Neither party shall, without the written consent of the other party, make use of for its own purposes or disclose or allow to be disclosed to any person, (except as may be required by law or by an authorised body in evaluating the work undertaken e.g. external audit), this Agreement or any material connected with it.

## **7. DATA PROTECTION AND FREEDOM OF INFORMATION**

7.1. Each party will:

7.1.1. Comply with the Data Protection Act 1998

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

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

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

## **8. TERMINATION**

8.1 Either party may terminate the agreement before the 1 April 2023 by giving the other not less than 3 months prior written notice.

## **9. VARIATION**

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

## **AS WITNESSED**

**Signed by:**.....

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

**Date**

**Signed by:**.....

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

**Date**

## Schedule 1

The following Support Services will be provided.

### Management Services

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

### Financial Services

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

### Payroll Services

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

### Human Resources

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

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

**Administration**

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

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

16. Maintenance of Committee minutes and Indexing.

**Advice**

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

**BUDGET SCHEDULE**

<b>Support Service Area</b>	<b>2023/24</b>
<b>Management</b>	
Attendance at Joint Committee Meetings	
Report Review and overall Management	
	<b>5,900</b>
<b>Financial Services</b>	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Review of the Effectiveness of Internal Audit	
Production of the Annual Return (including liaison with External Audit)	
Financial Appraisals	
	<b>21,500</b>
<b>Payroll Services</b>	
Employee payroll processing	<b>380</b>
<b>Human Resources</b>	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	<b>3,040</b>
<b>Administration</b>	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	<b>6,290</b>
<b>Total</b>	<b>37,110</b>

**BASIS OF CHARGE**

1. Charges in respect of the period 1 April 2023 to 31 March 2024 will be recharged to the Joint Committee using the existing methodology.
2. This SLA charge is in addition to the fixed term Audit SLA previously approved by Members on 29 September 2022 at a fixed price of £7,050 for 2023/24.

*In overall terms the Support Service charge represents 1.9% of the gross turnover of the Joint Committee.*

**Central Durham Crematorium Joint  
Committee**

**25 January 2023**

**Fees and Charges 2023/24**



---

**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 sets out details of the proposed fees and charges for the Central Durham Crematorium for 2023/24.

**Executive summary**

- 2 In reviewing existing charges or setting new charges, inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc need to be fully taken into consideration.
- 3 Members of the Joint Committee will recall that following Local Government Review in 2009 the fees and charges at the Central Durham Crematorium were harmonised with the charges at Mountsett Crematorium. The cremation fees and charges were increased in 2022/23 by £25 (3.4%).
- 4 Background papers available  
  
2022/23 Budget and Financial Monitoring Reports  
  
2023/24 Budget Working Papers

## **Recommendation(s)**

- 5 It is recommended that members of the Joint Committee note and approve the proposed fees and charges at Appendix 2 effective from 1 April 2023, which seeks to increase cremation charges by £30 (3.92%) per cremation from £765 to £795.
- 6 It is recommended that the proposed fees and charges are incorporated into the 2023/24 budget.

## Fees and Charges 2023/24

- 7 The inflationary and cost pressures facing the crematorium, along with the views of the Bereavement Services Manager with regards to the local market, customer impact from any proposed increase and benchmarking data on the charges levied in other neighbouring facilities, plus the fact that the crematorium has recently undertaken major redevelopments are key factors in considering any increases for 2023/24.
- 8 The projected number of cremations in 2022/23 is 2,434 which will be 128 more than the 2,306 cremations delivered in 2021/22 and 234 more than the budgeted position of 2,200. For 2023/24 budget setting purposes it has been assumed there will be 2,200 cremations next year. This is a prudent forecast.
- 9 The current 2022/23 fees and charges for crematoria across the region, including the average charges levied is attached at Appendix 3, which indicates an average cremation fee of £872 (inclusive of medical referees fees and environmental surcharge where appropriate). Increasing the current charges by £30 will mean that the overall cremation fee levied for the Central Durham Crematorium in 2023/24 (inclusive of medical referee fees) will increase to £795, which is £77 below the average charges currently levied across the region. Once other crematoria apply their fee increases for next year, the proposed 2023/24 cremation fee of £795 will probably remain the lowest in comparison with all other neighbouring facilities in the region.
- 10 At the September 2022 meeting Members approved a £30 (3.92%) increase to the current crematoria fees and charges for 2023/24 as part of the Budget Strategy for the Joint Committee.
- 11 The table below indicates the extra income that could be received / budgeted with varying levels of assumptions on cremation numbers and fee increases. The £30 increase for 2,200 cremations is budgeted to generate an additional £66,000 income.

No of Cremations	Increase in Fees £					
	£10	£20	£30	£40	£50	£60
2,200	£22,000	£44,000	£66,000	£88,000	£110,000	£132,000
2,250	£60,750	£83,250	£105,750	£128,250	£150,750	£173,250
2,300	£99,500	£122,500	£145,500	£168,500	£191,500	£214,500
2,350	£138,250	£161,750	£185,250	£208,750	£232,250	£255,750
2,400	£177,000	£201,000	£225,000	£249,000	£273,000	£297,000
2,450	£215,750	£240,250	£264,750	£289,250	£313,750	£338,250
2,500	£254,500	£279,500	£304,500	£329,500	£354,500	£379,500

- 12 In terms of the charging policy for child cremations, it is proposed to retain the NIL fee. Members will see from Appendix 3 that neighbouring crematoria charges range from £0 to £490.

It is proposed to increase the following fees from 2023/24:

- Cremation Services – Off peak increase by £30.
  - Cremation Services – Saturday increase by £30.
- 13 Urn boxes - Increase by £5 to cover additional purchasing costs.
- 14 Book of Remembrance, Memorial Cards and Miniature Books are proposed to increase between £14 and £17. These fees have not been increased since 2016/17.
- 15 Memorials are proposed to increase between £12 and £36. These fees have not been increased since 2015/16.
- 16 Memorial renewals for plaques, seats and columbaria are proposed to increase between £4 and £254.
- 17 New charges for varying years of memorial renewals are being introduced.
- Seat lease 5 years - £432
  - Columbaria lease 15 years - £788
  - Columbaria lease 10 years - £525
  - Columbaria lease 5 years - £263
- 18 All other fees and charges at the Crematorium are proposed to remain at the same levels as 2022/23.
- 19 A full schedule of the proposed fees and charges for the Central Durham Crematorium is shown in Appendix 2, with benchmarking comparison data shown in Appendix 3 for Members' information.

---

**Author(s):** Philip Curran

Tel: 03000 261967

Ed Thompson

Tel: 03000 263481

---

---

## **Appendix 1: Implications**

---

### **Legal Implications**

None.

### **Finance**

A detailed schedule of the proposed fees and charges for the Central Durham Crematorium is included at Appendix 2. These proposals have been factored into budget proposals for 2023/24.

### **Consultation**

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

### **Equality and Diversity / Public Sector Equality Duty**

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

### **Climate Change**

None.

### **Human Rights**

None.

### **Crime and Disorder**

None.

### **Staffing**

None.

### **Accommodation**

None.

### **Risk**

The sensitive pricing of services is essential to maintain the competitiveness and reputation of the Central Durham Crematorium in the current economic

climate. The proposed fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the CDCJC should ensure risk is minimised with regards to the achievement of the income budgets. Charging information will be publicised in advance and communication carefully handled.

### **Procurement**

None.

**APPENDIX 2**  
**SCHEDULE OF PROPOSED CENTRAL DURHAM CREMATORIUM CHARGES 2023-24**

	2022/2023 incl VAT (where appropriate)	Proposed Charges 2023/2024 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
				£	%
<b>Cremation Charges</b>					
Non-Viable Foetus	0	0	O	0	0.0%
Child - up to one month old	0	0	O	0	0.0%
Child - up to 18 years old	0	0	O	0	0.0%
Medical Referees Fees - Adult	30	30	O	0	0.0%
Medical Referees Fees - NVF or child	0	0	O	0	0.0%
Body Parts	9	9	O	0	0.0%
<b>Adult - 18 years of age or over (Certificate of Cremation, urn and scattering of cremated remains included)</b>					
Off Peak Service Times (if remainder of the day is full) - 09:00am & 09:30am	655	685	O	30	4.6%
Peak Service Times - 10:00am onwards, every 30 mins	735	765	O	30	4.1%
Saturdays	1,090	1,120	O	30	2.8%
Direct Cremation - Attended (No service)	630	630	O	0	0.0%
Direct Cremation - Unattended (No service)	490	490	O	0	0.0%
<b>Surcharges</b>					
Non Resident (Adult)	0	0	O	0	0.0%
Environmental surcharge	0	0	O	0	0.0%
<b>Book of Remembrance</b>					
2 line entry Book of Remembrance	53	68	S	15	28.3%
3 line entry Book of Remembrance	71	87	S	16	22.5%
4 line entry Book of Remembrance	89	103	S	14	15.7%
5 line entry Book of Remembrance	106	120	S	14	13.2%
6 line entry Book of Remembrance	124	139	S	15	12.1%
7 line entry Book of Remembrance	142	156	S	14	9.9%
8 line entry Book of Remembrance	159	174	S	15	9.4%
Crest, floral emblem, coats of arms etc.	74	89	S	15	20.3%
<b>2 Line Memorial card</b>					
2 Line Memorial card	23	38	S	15	65.2%
3 Line Memorial card	24	39	S	15	62.5%
4 Line Memorial card	25	40	S	15	60.0%
5 Line Memorial card	26	41	S	15	57.7%
6 Line Memorial card	27	42	S	15	55.6%
7 Line Memorial card	28	43	S	15	53.6%
8 Line Memorial card	29	44	S	15	51.7%
Crest, floral emblem, coats of arms etc.	74	89	S	15	20.3%
<b>3 Line Miniature Book</b>					
3 Line Miniature Book	34	49	S	15	44.1%
4 Line Miniature Book	35	51	S	16	45.7%
5 Line Miniature Book	36	53	S	17	47.2%
6 Line Miniature Book	37	54	S	17	46.0%
7 Line Miniature Book	38	55	S	17	44.7%
8 Line Miniature Book	39	56	S	17	43.6%
Crest, floral emblem, coats of arms etc.	74	89	S	15	20.3%
<b>Memorials (including cost of plaque)</b>					
Seat - Lease for 10 years	1,042	1,078	E/S	36	3.5%
Columbaria Unit - Lease for 20 years	1,240	1,276	E/S	36	2.9%
Small Plaques - Lease for 10 years	276	288	E/S	12	4.4%

Outside Large Plaques - Lease for 10 years	420	432	E/S	12	2.9%
Outside Vase Block - Lease for 10 years	636	648	E/S	12	1.9%
Inside new Garden - Large Plaques - Lease for 10 years	450	462	E/S	12	2.7%
Inside new Garden - Vase Block - Lease for 10 years	690	702	E/S	12	1.7%
Memorial leaf - Lease 5 years	100	100	E/S	0	0.0%
<b>Memorial Renewal</b>					
Seat - Lease for 10 years	610	864	E/S	254	41.6%
Seat - Lease for 5 years	0	432	E/S	432	New
Columbaria Unit - Lease for 20 years	835	1,050	E/S	215	25.8%
Columbaria Unit - Lease for 15 years	0	788	E/S	788	New
Columbaria Unit - Lease for 10 years	0	525	E/S	525	New
Columbaria Unit - Lease for 5 years	0	263	E/S	263	New
Small Plaques - Lease for 10 years	96	100	E/S	4	4.2%
Outside Large Plaques - Lease for 10 years	159	180	E/S	21	13.2%
Outside Vase Block - Lease for 10 years	273	300	E/S	27	9.9%
Inside new Garden - Large Plaques - Lease for 10 years	174	200	E/S	26	14.9%
Inside new Garden - Vase Block - Lease for 10 years	300	320	E/S	20	6.7%
Memorial leaf - Lease 5 years	75	75	E/S	0	0.0%
<b>Memorial Replacement</b>					
Small Plaques - Replacement	110	110	E/S	0	0.0%
Outside Large Plaques - Replacement	128	128	E/S	0	0.0%
Outside Vase Block - Replacement	116	116	E/S	0	0.0%
Inside new Garden - Large Plaques - Replacement	128	128	E/S	0	0.0%
Inside new Garden - Vase Block - Replacement	116	116	E/S	0	0.0%
<b>Visual Tributes (Wesley Music System)</b>					
Webcast	48	48	S	0	0.0%
Recording - MP4 file	32	32	S	0	0.0%
Recording - MP4 inc visual tribute	48	48	S	0	0.0%
DVD	48	48	S	0	0.0%
DVD inc visual tribute	48	48	S	0	0.0%
Visual tribute - single image	16	16	S	0	0.0%
Visual tribute - slideshow 25 images no music	40	40	S	0	0.0%
Visual tribute - every additional 25 images no music	24	24	S	0	0.0%
Visual tribute - slideshow 25 images with music	72	72	S	0	0.0%
Visual tribute - every additional 25 images with music	24	24	S	0	0.0%
Family video file	16	16	S	0	0.0%
Downloadable MP4 video file	16	16	S	0	0.0%
DVD or USB	29	29	S	0	0.0%
Urgent service fee	90	90	S	0	0.0%
<b>Additional Charges</b>					
<b>Use of Chapel only</b>					
Between 10.00am and 2.30pm	600	600	E	0	0.0%
Before 10.00am or after 2.30pm	200	200	E	0	0.0%
Extension of cremation service by 30 minutes	100	100	E	0	0.0%
Service exceeding allocated time by 10 minutes or more	50	50	E	0	0.0%
Service cancellation - less than 48hrs notice	250	250	E	0	0.0%
Organist	35	35	S	0	0.0%
Urn boxes (Compulsory)	10	15	E	5	50.0%
Scatter Tubes	12	12	S	0	0.0%
Small Scatter Tubes	6	6	S	0	0.0%
Scattering of cremated remains from another Crematorium in lawn area	50	50	S	0	0.0%

Appendix 3

		2022/23											Proposed Mountsett 23/24 *	
Proposed Durham 23/24	Cremation Fees £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland	North Tyneside	Proposed Mountsett 23/24 *
765	Adult	911	875	691	902	714	698	850	759	805	850	930	822	765
0	Environmental surcharge	Inc above	58	50	Inc above	60	76	66	82	Inc above	Inc above	Inc above	Inc above	0
30	Medical Referees Fees	Inc above	22	42	Inc above	25	42	44	53	Inc above	Inc above	Inc above	32	30
<b>795</b>		<b>911</b>	<b>955</b>	<b>783</b>	<b>902</b>	<b>799</b>	<b>816</b>	<b>960</b>	<b>894</b>	<b>805</b>	<b>850</b>	<b>930</b>	<b>854</b>	<b>795</b>

**Average of Benchmarking Group Cremation Fees £872**

Proposed Durham 23/24	Other charges £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland	North Tyneside	Proposed Mountsett 23/24 *
0	Non-viable Foetus	0	0	0	0	0	0	0	0	20	0	0	0	0
0	Child - up to one month	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Child - up to 16 years	0	0	0	0	0	0	0	0	175 - 490	0	0	0	0
795	Non Resident (Adult)	911	955	820	902	799	866	960	894	805	850	980	854	795
1,120	Adult - Saturday cremation	1,366	No Cremations on a Saturday	1,165	1,320	No Cremations on a Saturday	805	No Cremations on a Saturday	1,500	1,138	1,120			
630	Direct Cremation - Attended	675	0	0	0	681	0	0	0	0	0	0	0	630
490	Direct Cremation - Unattended	499	0	436	484	600	500	605	555	490	565	450	538	490
68	2 line entry Book of Remembrance	144	70	74	70	70	40	72	84	54	77	0	66	68
	<b>Use of Chapel only:</b>													
600	Between 10.15am and 2.45pm	455	100	0	100	118	165	160	175	125	0	385	90	600
200	Before 10.15am or after 2.45pm	455	100	0	100	118	165	160	175	125	0	385	90	200

\* Subject to consideration by the Mountsett Crematorium Joint Committee 30th January 2023

This page is intentionally left blank

**Central Durham Crematorium Joint  
Committee**

**25 January 2023**

**2023/24 Revenue and Capital Budgets**



---

**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 sets out for Members' consideration proposals with regards to the 2023/24 revenue and capital budgets for the Central Durham Crematorium.

**Executive Summary**

- 2 The 2023/24 budget has been developed with the Bereavement Services Manager, taking into account the proposed Fees and Charges set out in an earlier report, the updated 2022/23 forecast outturn position and known expenditure pressures in the coming year.

**Recommendation(s)**

- 3 It is recommended that members of the Joint Committee note and approve the revenue and capital budget proposals contained within the report (as set out at Appendix 2).
- 4 It is also recommended that Members note the forecast level of reserves at 31 March 2024 (also set out at Appendix 2).

## Revenue Budget Proposals 2023/24

- 5 The proposed 2023/24 revenue budget is shown at Appendix 2, together with the forecast position with regards to the reserves of the Central Durham Crematorium at 31 March 2024. Members should note that the main changes from the 2022/23 budget are as follows:

### ***Employees***

- 6 The 2023/24 budget has been increased by **£24,909**. This takes into account the 22/23 and 23/24 pay awards and also increased pension contributions because of two employees joining the scheme.

### ***Premises***

- 7 The base budget has increased by **£55,314** next year. The main reasons for this increase are as follows:
- The repairs and maintenance budgets have been adjusted to reflect the Service Asset Management Plan works scheduled for 2023/24 in line with the Service Asset Management Plan approved at the September meeting. The net result of the removal of the 2022/23 works schedule and the inclusion of the 2023/24 requirements is a net year on year decrease in the base budget of **(£678)**. Provision for the following works are included in the 2023/24 budgets:

➤ Carry out re-lining of hearth x1	<b>£6,000</b>
➤ Carry out improvements to entrance area	<b>£9,079</b>
➤ Carry out removal of shrub beds	<b>£1,540</b>
➤ Purchase of additional memorial leaf tree	<b>£2,500</b>
➤ Carry out improvements to walls	<b>£3,200</b>
  - The utility budgets have increased by **£63,498** to reflect the rising energy prices.
  - There has been an increase of **£2,194** in contract cleaning due to increased staffing costs.
  - There has been an increase of **£300** on plant replacement.
  - Cremator servicing has decreased by **(£10,000)** to reflect current costs.

### ***Supplies and Services***

- 8 The supplies and services budget has been increased by **£6,817** next year. The main changes are as follows:
- Plaque budgets have increased by **£1,500** to reflect the current cost and demand.

- The Wesley webcast and tributes budget has increased by **£2,000** to reflect current demand.
- Purchase of urns budget has increased by **£1,200** to cover the increased cost of purchasing.
- Other supplies and services budgets such as BACAS licence and conferences have increased by **£2,117**.

### ***Support Service Costs***

- 9 The 2023/24 budget factors in the proposed increase of **£1,975** in the SLA for the provision of Support Services as detailed in previous reports.

### ***Income***

- 10 The income budget has been increased by **(£110,750)** the major changes are as follows:
- An element of prudence has again been factored into the income budget proposal for next year. The projected outturn as at 31 December 2022 assumes an increase of 234 cremations against the 2022/23 budgeted number of 2,200. In preparing the 2023/24 budget the estimated number of cremations has been kept at 2,200. Along with the proposal to increase the cremation charges to £795 the cremation fee income budget has increased by **(£66,000)**.
  - Memorials budget has been increased by **(£2,000)** due to vase blocks and columbaria budgets being adjusted to reflect demand.
  - Sale of urns budget has increased by **(£11,000)** due to the increase in the fee by £5.
  - The interest budget has increased by **(£20,000)** reflecting rising interest rates.
  - Wesley webcasting, visual tributes and the use of chapel budgets have increased by **(£11,750)** to reflect an increase in use of the service.
- 11 Should cremation numbers be maintained in line with those projected for the current year or indeed return to levels experienced in previous years then there would be an additional surplus generated again next year.

### **Capital Budget Proposals 2023/24**

- 12 The proposed 2023/24 capital budget, shown in the table below, will be financed through utilising reserves and is in line with investment requirements

outlined in the Service Asset Management Plan and also the Bereavement Manager's report as agreed by the Committee at the September 2022 meeting.

<b>Redevelopment Works</b>	<b>SAMP Cost £</b>
Installation of resin pathway around memorial garden	18,730
Carry out improvements to garden fountain	40,000
Creation of new memorial garden	12,000
Excess heat works	83,874
<b>Total</b>	<b>154,604</b>

### **Surplus Redistribution**

13 The surplus redistribution to Durham County Council and Spennymoor Town Council remains the same:

- Durham County Council - £685,000
- Spennymoor Town Council - £171,250

### **Earmarked Reserves**

14 The transfer from the Masterplan Memorial Garden Reserve next year is budgeted to be £65,730 to cover the capital works mentioned earlier in the report.

15 The transfer to the Small Plant Reserve next year is budgeted in line with the 2022/23 level at £2,000.

16 The revenue transfer to the Cremator Reline Reserve next year is budgeted at £25,000.

17 After consideration of all the above factors, £12,713 is budgeted to transfer to the Major Capital Works reserve. In line with the CDCJC Reserve Policy a transfer to the General Reserve of (£33,225) is required in order to maintain a general reserve of 30% of the Joint Committees income budget. (£83,874) is also required to part fund the capital programme in 2023/24. These are offset by a contribution from the revenue surplus of £129,812 which results in a budgeted net transfer to the Major Capital Works reserve of £12,713. The projected balance for the Major Capital Works reserve at the end of 2023/24 is £1,371,604, as shown in Appendix 2.

18 The estimated earmarked reserves and balances of the Central Durham Crematorium Joint Committee at 31 March 2024, taking into account the 2022/23 Quarter 3 budgetary control report and the proposed transfers to/from earmarked reserves in the 2023/24 budget is as follows:

- General reserve of **£581,400** an increase of £33,225 (6.1%) from 2022/23
- Retained reserves of **£1,610,284** a net decrease of £26,017 (1.59%) from 2022/23 after funding capital investments planned for 2023/24

19 The estimated total reserves as shown in Appendix 2 at 31 March 2024 are **£2,191,684**.

20 Members should note that the 2023/24 budget proposal incorporates £22,319 of one off revenue expenditure and £154,604 one off capital expenditure requirements which will provide scope in the 2024/25 budget setting round.

### **Background Papers**

- 2022/23 Budget and Financial Monitoring reports
- 2023/24 Budget Working Papers
- 2023/24 Fees and Charges report

---

<b>Author(s):</b> Philip Curran	Tel: 03000 261967
Ed Thompson	Tel: 03000 263481

---

---

## **Appendix 1 - Implications**

---

### **Legal Implications**

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

### **Finance**

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

### **Consultation**

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

### **Equality and Diversity/Public Sector Impact Duty**

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

### **Climate Change**

There are no specific climate change impacts associated with this report.

### **Human Rights**

None specific to this report.

### **Crime and Disorder**

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

### **Staffing**

The employee budget provides for 9 members of staff.

### **Accommodation**

None.

### **Risk**

The budgets take into account the 2022/23 forecast outturn position and all known expenditure pressures and opportunities for efficiencies in the coming year. The budget also takes into consideration one off expenditure requirements for 2023/24. Knowledge of these pressures and requirements such ensure that risk is minimised.

Pricing sensitivity is essential to maintain the competitiveness and reputation of the Central Durham Crematorium in the current economic climate. The proposed £30 increase in fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities, and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the CDCJC, should ensure risk is minimised with regards to the achievement of the income budgets.

## **Procurement**

None.

This page is intentionally left blank

<b>CENTRAL DURHAM CREMATORIUM 2023/2024 BUDGET</b>				
<b>2021/2022 Actual Outturn (Memo Info)</b>	<b>2022/2023 Base Budget</b>	<b>2022/2023 Projected Outturn (QTR3)</b>		<b>2023/2024 Base Budget</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
			<b>EXPENDITURE</b>	
302,822	326,530	399,865	Employees	351,439
255,269	308,130	368,033	Premises	363,444
3,134	2,800	2,497	Transport	2,800
146,638	140,715	155,179	Supplies and Services	147,532
8,831	10,465	10,403	Agency & Contracted	10,563
0	0	0	Capital Financing Costs	0
40,985	42,185	42,185	Support Service Costs	44,160
<b>757,679</b>	<b>830,825</b>	<b>978,162</b>	<b>Gross Expenditure</b>	<b>919,938</b>
<b>(1,866,872)</b>	<b>(1,827,250)</b>	<b>(1,984,985)</b>	<b>INCOME</b>	<b>(1,938,000)</b>
<b>(1,109,194)</b>	<b>(996,425)</b>	<b>(1,006,823)</b>	<b>Net Income</b>	<b>(1,018,062)</b>
			<b>Transfer to (from) Reserves</b>	
5,000	5,000	5,000	- Masterplan Memorial Garden	5,000
220,944	108,175	118,573	- Major Capital Works	129,812
25,000	25,000	25,000	- Cremator Reline Reserve	25,000
2,000	2,000	2,000	- Small Plant	2,000
<b>(856,250)</b>	<b>(856,250)</b>	<b>(856,250)</b>	<b>Distributable Surplus</b>	<b>(856,250)</b>
<b>685,000</b>	<b>685,000</b>	<b>685,000</b>	<b>80% Durham County Council</b>	<b>685,000</b>
<b>171,250</b>	<b>171,250</b>	<b>171,250</b>	<b>20% Spennymoor Town Council</b>	<b>171,250</b>

<b>Actual Balance @ 31/03/22</b>	<b>Budget Earmarked Reserves Balance @ 31/03/23</b>	<b>Revised (QTR3) Forecast Balance @ 31/03/23</b>	<b>Reserve</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Budget Forecast Balance @ 31/03/24</b>
<b>£</b>	<b>£</b>	<b>£</b>				<b>£</b>
531,675	(548,175)	(548,175)	General Reserve	(889,475)	856,250	(581,400)
76,250	(81,250)	(81,250)	Masterplan Memorial Garden	(5,000)	70,730	(15,520)
1,480,881	(1,277,249)	(1,358,891)	Major Capital Works	(129,812)	117,099	(1,371,604)
157,755	(182,755)	(182,755)	Cremator Reline Reserve	(25,000)	0	(207,755)
11,405	(13,405)	(13,405)	Small Plant	(2,000)	0	(15,405)
<b>2,257,966</b>	<b>(2,102,834)</b>	<b>(2,184,476)</b>	<b>TOTAL</b>	<b>(1,051,287)</b>	<b>1,044,079</b>	<b>(2,191,684)</b>

This page is intentionally left blank