



Central Durham Crematorium Joint Committee

Date **Wednesday 31 January 2024**
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 27 September 2023 (Pages 3 - 8)
4. Declarations of Interest, if any
5. Quarterly Performance and Operational Report (Pages 9 - 16)
Report of the Bereavement Services Manager and Registrar
6. Financial Monitoring Report - Position at 31/12/23, with Projected Revenue and Capital Outturn at 31/03/24 (Pages 17 - 26)
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee
7. Provision of Support Services 2024/25 (Pages 27 - 42)
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee

8. Fees and Charges 2024/25 (Pages 43 - 54)
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee
9. 2024/25 Revenue and Capital Budgets (Pages 55 - 64)
Joint Report of the Corporate Director of Neighbourhoods and Climate Change and the 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 Bradley

Head of Legal and Democratic Services

County Hall
Durham
23 January 2024

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

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

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

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DURHAM COUNTY COUNCIL

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

At a Meeting of **Central Durham Crematorium Joint Committee** held at **Durham Crematorium** on **Wednesday 27 September 2023** at **5.00 pm**

Present:

Councillor S Quinn (Chair)

Durham County Council:

Councillors R Adcock-Forster, J Blakey, D Brown, K Robson and M Stead

Spennymoor Town Council:

Town Councillors N Foster (Vice-Chair), C Maddison and D Ranyard

1 Apologies for Absence

Apologies for absence were received from Councillors A Simpson, C Varty and M Wilson.

2 Substitute Members

There were no substitute Members.

3 Minutes

The minutes of the meeting held on 29 June 2023 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 2023

The Joint Committee considered a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee which presented the External Auditors (Mazars LLP) Annual Review of the Joint Committees Return for the financial year ended 31 March 2023 (for copy see file of minutes).

The Finance Manager advised that the audit had been completed and no material weaknesses had been highlighted with regards to the Joint Committee's system of internal controls and accounting statements and reported no exceptions to the Return.

Resolved:

That the Joint Committees Annual Return for the year ended 31 March 2023 including the External Report 2022/23 Certificate (attached at Appendix 2) be approved.

6 Quarterly Performance and Operational Report

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

The Bereavement Services Manager and Registrar reported that 588 cremations were undertaken during the period 1 June to 31 August 2023, which was 8 cremations less compared to the comparable period last year. It was noted that 166 families were from Durham, 21 from Spennymoor and 401 families were from other areas.

The number and value of memorial plaques sold were 69 / £17,471 compared to 76 / £21,284 in the comparable period last year, a decrease of 47 memorials sold and £3,813 in terms of income generated.

With regards to the appointment of relief members of staff to assist in the operational areas of the crematorium, it was confirmed that they had both undertaken all training and had recently passed the cremator operator test.

The Bereavement Services Manager and Registrar reported that the cremators were serviced in June 2023 and on inspection it was identified that there was an issue with the brickwork within the cremator as well as an issue with the charging door. A decision was therefore made to shut down the cremator due to health and safety concerns until a full reline could be undertaken which was due to be carried out September 2023. It was noted that this work was not included in this year's budget as it had been factored into the 2024/25 Service Asset Management Plan. A sum of £68,900 was required for this work and could be met from reserves.

Durham Crematorium was successful in obtaining a Green Flag Award for the twelfth year running and was a testament to the dedication of the Crematorium staff and also comes on top of the award of Gold Star Status in the Institute of Cemetery and Crematorium Management Accreditation.

The Bereavement Services Manager and Registrar advised that Durham County Council had decided to withdraw from entering the green flag awards for cemeteries and sought views from the Joint Committee if they wished to continue with the green flag award for Durham Crematorium.

Referring to the Service Asset Management Plan, the Bereavement Services Manager and Registrar advised that the plan had been reviewed and updated to provide further direction and highlighted future budget pressures. It was noted that £1,648,130 had been estimated for Priority 1 essential works for 2024/25 and would need to be considered as part of the budget setting process for next year. Priority 2 works which would need to feature in 2025/26 budget plans had been estimated at £123,000 and Priority 3 works which would fall beyond the next two years had been estimated at £123,000. Longer term works had been costed at £401,400.

The Joint Committee discussed the Service Asset Management Plan and agreed the priority of works be factored into budget planning in 2024/25 and beyond. Councillor J Blakey suggested that the Crematorium seating be updated and be included in future budget planning.

The Joint Committee agreed to continue to apply for the Green Flag award as the Green Flag status was a positive accreditation for Durham Crematorium and County Durham. Responding to a query regarding costs, the Bereavement Services Manager and Registrar advised that the Green Flag application cost £360.00.

Resolved:

- (i) That the current performance of the crematorium be noted;
- (ii) That the current position with regards to the staffing be noted;
- (iii) That the updated position with regards to the Green Flag scheme be noted and to continue to apply for the award be agreed;
- (iv) That the content of the Service Asset Management Plan attached at Appendix 3, which will be factored into budget planning in 2024/25 and beyond be agreed.

7 Financial Monitoring Report - Position at 31/08/23, with Projected Revenue and Capital Outturn at 31/03/24

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 provisional

outturn position for 2023/24 and the projected level of reserves and balances at 31 March 2024 (for copy see file of minutes).

Resolved:

That the April to August 2023 financial monitoring report and associated provisional revenue and capital outturn positions at 31 March 2024, including the projected year position with regards to the reserves and balances of the Joint Committee be noted.

8 Risk Register Update 2023/24 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 August 2023 (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 2023/24 (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 June 2023 (for copy see file of minutes).

It was reported that there was a requirement for the service to be externally assessed once every five years. The latest external assessment, carried out by the Chartered Institute of Public and Finance and Accountancy (CIPFA), in February 2022, concluded 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'. Internal Audit then completed a further self-assessment, for 2022/23, against the key elements of the Public Sector Internal Audit Standards (PSIAS) and CIPFA Local Government Application Note, which demonstrated that the Section continues to conform to the Code's requirements and was based on the revised PSIAS brought into effect on 01 April 2017.

Councillor J Blakey praised the Audit Team for their hard work.

Resolved:

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

11 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 which outlined issues to consider as part of the Medium Term Financial planning for the Central Durham Crematorium. The views of the Joint Committee were sought in advance of the 2024/25 budget setting process (for copy see file of minutes).

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 proposed increase in the surplus redistribution to Durham County Council and Spennymoor Town Council be approved;
- (iv) That a review of the budget strategy in September 2024 be agreed in preparation for the 2025/26 budget setting year.

12 Any Other Business

The Chair agreed that in order to keep members informed, the next items of business could be reported.

Apprenticeship

The Bereavement Services Manager and Registrar advised that a member of staff would be retiring in September 2024 and they were considering apprenticeship opportunities for future development.

Crematorium Conference

The Chair provided the Joint Committee with an update following her attendance at the Institute of Cemetery and Crematorium Management (ICCM) Learning Convention and Exhibition conference.

Complaint

A complaint had been received in relation to the Joint Committee's decision to uphold the current terms and conditions with regards to artificial flowers. The Chair advised that she would contact the complainant and explain the views of the Joint Committee's decision.

**Central Durham Crematorium Joint
Committee**

31 January 2024



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 current staffing issues.
 - c. Note the continued success with regards to the Green Flag Award.
 - d. Note the updated position with regards to the recycling of metals scheme.
 - e. Agree to St Cuthbert's Hospice providing a Christmas tree again in 2024.
 - f. Note the Consultation on review of Cremation Guidance PGN (5/12)

Performance Update - Number of Cremations

- 4 The table below provides details of the number of cremations for the period 1 September 2023 to 31 December 2023 inclusive, with comparative data in the same period last year:

	2022/23	2023/24	Change
September	180 + 2*	181 + 1*	+ 1 - 1*
October	186 + 0*	187 + 1*	+ 1 + 1*
November	227 + 0*	209 + 2*	- 18 + 2*
December	207 + 2*	216 + 4*	+ 9 + 2*
TOTAL	800 + 4*	793 + 8*	- 7 + 4*

* = 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 251 came from Durham, 35 came from Spennymoor and 507 from other areas. There have been 8 NVF cremations undertaken for the period covered by this report compared to 4 in the comparable period last year. There were 7 less cremations undertaken in the period September to December 2023 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 2023 compared to the same period the previous year.

	Sept-Dec	2022/23	Sept-Dec	2023/24
	Number	£	Number	£
Vase Blocks	8	1,310	7	4,694
Large Plaques	15	6,480	21	9,084
Small Plaques	2	537	1	273
Niche	3	4,058	2	2,612
Renewal	39	7,389	48	8,651
Leaf plaques	15	1,440	13	1,300
Total	82	21,214	92	26,614

- 7 The number and value of memorials sold 92 / £26,614 compares to 82 / £21,214 in the same period in 2022/23, which is an increase of 10 memorials sold and a small increase of £5,400 year on year.

Operational Matters

Staffing

- 8 For members information, one of our casual relief crematorium attendants has now left the Authority and the remaining relief is now covering a 10-month appointment for one of our crematorium attendants who has been appointed as a bereavement officer. Therefore, we will need to advertise for 2 more casual reliefs.

Green Flag Award

- 9 Members will recall from the September 2023 meeting that the Central Durham Crematorium was successful in retaining its Green Flag award for the twelfth year running.
- 10 An application will be submitted for the 2024 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

- 11 Collections in the 2nd round of Metals nominations for 2023/24 have resulted in another round of nominations being made available therefore we nominated 2 charities READLEY - Asbestos and Mesothelioma Support and County Durham and Darlington NHS Foundation Trust a bacs payment of £7,000 will be made to each Charity. (Please see Appendix 3 showing the cheque presentations made to the charities).

Christmas Tree

- 12 St. Cuthbert's Hospice has requested that they be allowed to continue to provide a Christmas tree again in 2024. The Hospice supplies the tree and decorations at no cost to the Central Durham Crematorium Joint Committee.



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

Consultation on review of Cremation Guidance PGN (5/12)

- 14 For members information the Department for Environment Food & Rural Affairs has carried out a consultation on proposed new guidance that will replace the existing crematoria guidance PG5/2 (12).
- 15 I have responded to the consultation, however if some of this proposed new guidance is implemented then there will be additional costs involved for the service. From 1st January 2027, all cremators will need to be fitted with appropriate fuel and electricity metering. The fitting of Nitrogen oxide (NOx) equipment may be required in the future. Also increased costs with regards to emission testing will be required, as well as the removal of the CAMEO scheme.
- 16 Once we have confirmation of these changes and additional costs then this will be factored into future budget setting.

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 Sept- Dec
DURHAM	56	65	59	71	251
BARNARD CASTLE				1	1
BISHOP AUCKLAND	7	1	6	3	17
BLACKHALL	5	5	6	6	22
BIRTLEY			2		2
CHESTER LE STREET	9	11	12	11	43
CHILTON		1	1		2
CONSETT	1	2	2	2	7
CROOK	2	2	2	7	13
DARLINGTON		1			1
EASINGTON	3	5	6	4	18
EAST RAINTON		1	1		2
ESH			1	1	2
ESH WINNING	4	5	4	3	16
FENCEHOUSES				2	2
FERRYHILL	2	6	3	6	17
FISHBURN				1	1
FROSTERLEY	1				1
GATESHEAD	1			1	2
GREAT LUMLEY	4	4	4		12
HARTLEPOOL		3	2		5
HASWELL	1		1	2	4
HETTON LE HOLE	2	2	2	8	14
HORDEN	3		6	4	13
HOUGHTON	2	8	6	8	24
HOWDEN			1		1
LANCHESTER	3		2		5
LANGLEY PARK	3	3	1	2	9
MURTON	5	3	2	5	15
NETTLESWORTH	2	1		1	4
NEW BRANCEPETH	1		1	2	4
NEWCASTLE	1	1	1		3
NEWTON AYCLIFFE	1	5	5	7	18
NORTHUMBERLAND		1	1		2
OUSTON		2	1	1	4
PELTON			1	2	3
PETERLEE	13	12	14	12	51
SACRISTON	1	2	2		5
SEAHAM	8	3	4	8	23
SEDFIELD	2		5	3	10
SHILDON	1		2	1	4
SHINEY ROW	1		1		2
SHOTTON	3	3	4		10
SOFTNESS	1	1		2	4
SPENNYMOOR	11	6	8	10	35

STANHOPE	1		1	1	3
STANLEY		4	2	2	8
STATION TOWN	1				1
STOCKTON			1	1	2
SUNDERLAND	4	2	1	2	9
SUNNYBROW			1		1
Southern England			3	2	5
THORNLEY	3	2	1	1	7
TOW LAW		2			2
TRIMDON	1	5	3	1	10
WASHINGTON	1	1		1	3
WEST CORNFORTH	4	1	3	2	10
WHEATLEY HILL	2	1	2	2	7
WILLINGTON	1	2	1	2	6
WINGATE	2	1	5	2	10
WOLSINGHAM			1		1
YORKSHIRE			2		2
WYNARD	1				1
U.S.A.		1			1
Total	181	187	209	216	793

Appendix 3: Recycling of Metals Cheque Presentations



Cheque presentation to Pat Chambers from County Durham and Darlington NHS Foundation Trust by the Chair Cllr Shirley Quinn and Mr Ian Geldard – Spennymoor Town Council Mayor.



Cheque presentation to members of READLEY – Asbestos and Mesothelioma Support North East.

**Central Durham Crematorium Joint
Committee**

31 January 2024

**Financial Monitoring Report – Position
at 31/12/23, with Projected Revenue and
Capital Outturn at 31/03/24**



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 provides members of the Central Durham Crematorium Joint Committee with details of the provisional outturn position for 2023/24 and the projected level of reserves and balances at 31 March 2024.

Executive summary

- 2 This report sets out details of income and expenditure in the period 1 April 2023 to 31 December 2023, together with a forecast revenue and capital outturn position for 2023/24, 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 2023 and forecast final position at 31 March 2024, 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 £1,180,867 against a budgeted surplus of £1,018,062, which is £162,804 more than the budgeted position.
- 5 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 £33,225 is required from the Major Capital Works Reserve. A

contribution from the revenue surplus of (£292,617), offset by £90,874 funding of the capital programme results in a net transfer to the Major Capital Works Reserve of £168,518.

- 6 The retained reserves of the CDCJC at 31 March 2024 are forecast to be £1,860,956 along with a General Reserve of £581,400, giving a forecast total reserves and balances position of £2,442,356 at the year end.

Recommendation(s)

- 7 It is recommended that Members note the April to December 2023 financial monitoring report and associated provisional revenue and capital outturn positions at 31 March 2024, including the projected year position with regards to the reserves and balances of the Joint Committee.

Background

- 8 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

- 9 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.
- 10 The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the Bereavement Services Manager. The following table highlights the provisional revenue outturn financial performance of the Central Durham Crematorium.

Subjective Analysis (Type of Expenditure)	Base Budget 2023/24 £	Year to Date Actual April – December £	Forecast Outturn 2023/24 £	Variance Over/ (Under) £
Employees	351,439	261,943	395,514	44,075
Premises	363,444	383,123	493,394	129,950
Transport	2,800	1,001	1,267	(1,533)
Supplies & Services	147,532	114,861	169,763	22,231
Agency & Contracted	10,563	5,477	11,061	498
Capital Charges	0	0	0	0
Central Support Costs	44,160	37,110	44,160	0
Gross Expenditure	919,938	803,514	1,115,158	195,221
Income	(1,938,000)	(1,408,866)	(2,296,025)	(358,025)
Net Income	(1,018,062)	(605,352)	(1,180,867)	(162,804)
Transfer to / (from) Reserves				
- General Reserve	33,225	0	33,225	0
- Masterplan Memorial Garden	5,000	0	(35,730)	(40,730)
- Major Capital Works	129,812	0	168,518	38,706
- Cremator Reline Reserve	25,000	0	25,000	0
- Small Plant	2,000	0	2,000	0
Distributable Surplus	(856,250)	0	(856,250)	0
80% Durham County Council	685,000	685,000	685,000	0
20% Spennymoor Town Council	171,250	171,250	171,250	0

Central Durham Crematorium Earmarked Reserves	Balance @ 1 April 2023 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2024 £
General Reserve	(548,175)	(889,475)	856,250	(581,400)
Masterplan Memorial Garden	(81,250)	(5,000)	40,730	(45,520)
Major Capital Works	(1,423,758)	(292,617)	124,099	(1,592,276)
Cremator Reline Reserve	(182,755)	(25,000)	0	(207,755)
Small Plant	(13,405)	(2,000)	0	(15,405)
Total	(2,249,343)	(1,214,092)	1,021,079	(2,442,356)

Explanation of Significant Variances between Original Budget and Forecast Outturn

11 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 **£1,180,867** against a budgeted surplus of **£1,018,062**, which is **£162,804** more than the budgeted position.

12 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 **£44,075**, in relation to employee costs. The reasons for this are identified below:

- Staffing costs are forecast to overspend by **£44,075** mainly due to levels of overtime being higher than those anticipated in the budget and also the national pay settlement for 2023/24.

13.2 *Premises*

The outturn shows a forecast overspend of **£129,950** in relation to premises costs. The reasons for this are identified below:

- Utilities are forecast to underspend by **(£9,682)** due to an overestimation of the budgets since the increase in gas and electricity costs last year.
- One-off SAMP works for the purchase on an additional memorial leaf tree is showing an overspend of **£200** due to the actuals being higher than expected when setting the budget.
- One-off SAMP works for the re-lining of a hearth will be included in the reline of the cremator therefore forecast to underspend by **(£6,000)**.
- Cremator repairs are forecast to overspend by **£98,000** due to the reline of a cremator which is expected to be £70,000 as well as other necessary removals/replacements within the crematorium.
- Rates are forecast to overspend by **£23,872** due to an increase in rates since 22/23, which are due to the 2023 revaluation of non-domestic properties by the Valuation Office Agency.

- Grounds maintenance is forecast to overspend by **£20,370** due to increased work such as pond work, tree work and winter maintenance.
- Other premises costs such as burglar alarm, cleaning and plant and equipment replacement are forecast to overspend by **£3,190**.

13.3 *Supplies and Services*

The outturn shows a forecast overspend of **£22,231** 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 **£8,083**.
- The Wesley music system is forecast to overspend by **£2,829** as it required a replacement screen and installation.
- Printing and stationary, and postage are forecast to overspend by **£2,950** due to the distribution of childrens books across Durham.
- Other general office costs such as purchase of urns, subscriptions and BACAS (Burial and Cremation Administration System) license are expected to overspend by **£8,369**.

13.4 *Income*

An increase in income of **(£358,025)** from the 2023/24 budget is included within the outturn forecasts. The reasons for this are identified below:

- The outturn includes an increase of 386 cremations compared to the budget, totalling increased income to budget of **(£242,475)**. The outturn allows for a total of 2,586 cremations against a budgeted 2,200 during 2023/24.
- Book of Remembrance, plaques, webcasting and use of chapel are expected to collectively overachieve by **(£12,184)**.
- Interest received is forecast to overachieve by **(£103,366)** due to rising interest rates.

13 **Capital Programme**

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

	Base Budget 2023/24 £	Revised Budget 2023/24 £	Year to Date Actual April - Dec £	Forecast Outturn 2023/24 £	Variance to Revised Budget Over/ (Under) £
Re-development Works					
Installation of resin pathway around memorial garden	18,730	18,370	0	18,730	0
Carry out improvements to garden fountain	40,000	40,000	1,834	10,000	(30,000)
Creation of new memorial garden	12,000	12,000	0	12,000	0
Excess heat works	83,874	83,874	1,268	83,874	0
Resomation	0	0	6,861	7,000	7,000
Total	154,604	154,604	9,963	131,604	(23,000)

- The improvements to the garden fountain are not expected to cost as much as originally budgeted for.
- The Resomation works are included in the SAMP for 2024/25, however the feasibility study for this has already commenced in the current year.
- All other work is expected to be completed within 2023/24.

The cost of the re-development works is being financed from the Major Capital Works reserve and the Masterplan Memorial Garden reserve.

14 Earmarked Reserves

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 £33,225 is required. A contribution from the revenue surplus of (£292,617), offset by £90,874 funding of the capital programme results in a net transfer from the Major Capital Works Reserve of £168,518.

The retained reserves of the CDCJC at 31 March 2024 are forecast to be £1,860,956 along with a General Reserve of £581,400, giving a forecast total reserves and balances position of £2,442,356 at the year end.

Author(s): Philip Curran

Tel: 03000 261967

Cathy Mallam

Tel: 03000 268580

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.

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Central Durham Crematorium Joint Committee

31 January 2024

Provision of Support Services 2024/25



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 2024 to March 2025.

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 twelve years. As part of the budget setting for 2024/25, 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 2024 to 31 March 2025 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 2024/25.

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 The proposed SLA considers the proportion of time spent by key staff undertaking the requirements of the Joint Committee. The proposed charge for 2024/25 is £38,970, a 5% increase on the recharges levied in 2023/24. The applicable fee takes into consideration the impact of pay and price inflation.
- 8 The Support Service SLA is attached at Appendix 2 for consideration and approval by Members. Schedule 1 to the Appendix, as attached, provides a more detailed breakdown of the following functions and responsibilities:

Management Services

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

Financial Services

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

Administration Services

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

Payroll Services

- Employee crematorium salary processing.

Human Resources Services

- Provision of Health & Safety advice and guidance in compliance with relevant Health and Safety legislation

- Management and co-ordination of arrangements regarding employee relations and interaction with trade union officials
- Delivery and facilitation of staff training, recruitment and selection processes.

Author(s): Philip Curran	Tel: 03000 261930
Cathy Mallam	Tel: 03000 268580

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.

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APPENDIX 2



Service Level Agreement

for the provision of Support Services to

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

AGREEMENT FOR THE PROVISION OF SUPPORT SERVICES

THIS AGREEMENT is made the [31st] of [January] **two thousand and twenty four**
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 2024 and will continue until 31 March 2025 (“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 2024/25 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
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
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 2018.

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 2024 by giving the other not less than 3 months prior written notice.

9. VARIATION

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

AS WITNESSED

Signed by:.....

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

Date

Signed by:.....

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

Date

Schedule 1

The following Support Services will be provided.

Management Services

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

Financial Services

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

Payroll Services

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

Human Resources

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

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

Administration

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

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

16. Maintenance of Committee minutes and Indexing.

Advice

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

BUDGET SCHEDULE

Support Service Area	2024/25
Management	£
Attendance at Joint Committee Meetings	
Report Review and overall Management	
	6,000
Financial Services	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Review of the Effectiveness of Internal Audit	
Production of the Annual Return (including liaison with External Audit)	
Financial Appraisals	
	22,370
Payroll Services	
Employee payroll processing	500
Human Resources	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	3,400
Administration	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	6,700
Total	38,970

BASIS OF CHARGE

1. Charges in respect of the period 1 April 2024 to 31 March 2025 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 £7,250 for 2024/25.

In overall terms the Support Service charge represents 1.8% of the gross turnover of the Joint Committee.

**Central Durham Crematorium Joint
Committee**

31 January 2024

Fees and Charges 2024/25



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 2024/25.

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 2023/24 by £30 (3.92%).
- 4 Background papers available
2023/24 Budget and Financial Monitoring Reports
2024/25 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 2024, which seeks to increase cremation charges by £30 (3.77%) per cremation from £795 to £825 (inclusive of £30 medical referee fee).
- 6 It is recommended that members of the Joint Committee give consideration to a mid-year increase in fees and charges, due to the widening gap between fees at Durham Crematorium and the average cremation fee across the region.
- 7 It is recommended that the proposed fees and charges are incorporated into the 2024/25 budget.

Fees and Charges 2024/25

- 8 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 2024/25.
- 9 The projected number of cremations in 2023/24 is 2,586 which will be 73 more than the 2,513 cremations delivered in 2022/23 and 386 more than the budgeted position of 2,200. For 2024/25 budget setting purposes it has been assumed there will be 2,200 cremations next year. This is a prudent forecast.
- 10 The current 2023/24 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 £926 (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 2024/25 (inclusive of medical referee fees) will increase to £825, which is £101 below the average charges currently levied across the region. Once other crematoria apply their fee increases for next year, the proposed 2024/25 cremation fee of £825 will remain the lowest of other neighbouring facilities in the region.
- 11 At the September 2023 meeting Members approved a £30 (3.77%) increase to the current crematoria fees and charges for 2024/25 as part of the Budget Strategy for the Joint Committee.
- 12 In view of the significant and widening gap between the 2024/25 cremation fee at Durham Crematorium and the regional average charge mentioned above, members may wish to consider an additional mid-year increase in cremation fees to bring our charges closer to the regional average and bolster the financial position of the Joint Committee.
- 13 The table overleaf 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 £						
	£20	£25	£30	£35	£45	£55	£65
	2.52%	3.14%	3.77%	4.40%	5.66%	6.92%	8.18%
2,200	£44,000	£55,000	£66,000	£77,000	£99,000	£121,000	£143,000
2,250	£84,750	£96,000	£107,250	£118,500	£141,000	£163,500	£186,000
2,300	£125,500	£137,000	£148,500	£160,000	£183,000	£206,000	£229,000
2,350	£166,250	£178,000	£189,750	£201,500	£225,000	£248,500	£272,000
2,400	£207,000	£219,000	£231,000	£243,000	£267,000	£291,000	£315,000
2,450	£247,750	£260,000	£272,250	£284,500	£309,000	£333,500	£358,000
2,500	£288,500	£301,000	£313,500	£326,000	£351,000	£376,000	£401,000

- 14 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 £525.
- 15 It is proposed to increase the following fees from 2024/25:
- Cremation Services – Off peak increase by £30.
 - Cremation Services – Saturday increase by £30.
- 16 Extension of cremation service by 30 minutes - Increase by £100.
- 17 Scattering of cremated remains from another Crematorium in lawn area – Increase by £5.
- 18 New charges for varying years of memorial renewals are being introduced.
- Small Plaques - Lease for 5 years - £50
 - Outside Large Plaques - Lease for 5 years - £90
 - Outside Vase Block - Lease for 5 years - £150
 - Inside new Garden - Large Plaques - Lease for 5 years - £100
 - Inside new Garden - Vase Block - Lease for 5 years - £160
- 19 For visual tributes, there is also a new charge for family video file - not part of a slide show - £21.
- 20 All other fees and charges at the Crematorium are proposed to remain at the same levels as 2023/24.
- 21 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

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Cathy Mallam

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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 2024/25.

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 assess the competitiveness and reputation of the Central Durham Crematorium in the current economic

climate. There has been a prudent assumption in terms of the number of cremations undertaken next year, and 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.

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APPENDIX 2

SCHEDULE OF PROPOSED CENTRAL DURHAM CREMATORIUM CHARGES 2024-25

	2023/2024 incl VAT (where appropriate)	Proposed Charges 2024/2025 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
				£	%
Cremation Charges					
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%
Adult - 18 years of age or over (Certificate of Cremation, urn and scattering of cremated remains included)					
Off Peak Service Times (if remainder of the day is full) - 09:00am & 09:30am	685	685	O	0	0.0%
Peak Service Times - 10:00am onwards, every 30 mins	765	795	O	30	3.9%
Saturdays	1,120	1,150	O	30	2.7%
Direct Cremation - Attended (No service)	630	630	O	0	0.0%
Direct Cremation - Unattended (No service)	490	490	O	0	0.0%
Surcharges					
Non Resident (Adult)	0	0	O	0	0.0%
Environmental surcharge	0	0	O	0	0.0%
Book of Remembrance					
2 line entry Book of Remembrance	68	68	S	0	0.0%
3 line entry Book of Remembrance	87	87	S	0	0.0%
4 line entry Book of Remembrance	103	103	S	0	0.0%
5 line entry Book of Remembrance	120	120	S	0	0.0%
6 line entry Book of Remembrance	139	139	S	0	0.0%
7 line entry Book of Remembrance	156	156	S	0	0.0%
8 line entry Book of Remembrance	174	174	S	0	0.0%
Crest, floral emblem, coats of arms etc.	89	89	S	0	0.0%
2 Line Memorial card	38	38	S	0	0.0%
3 Line Memorial card	39	39	S	0	0.0%
4 Line Memorial card	40	40	S	0	0.0%
5 Line Memorial card	41	41	S	0	0.0%
6 Line Memorial card	42	42	S	0	0.0%
7 Line Memorial card	43	43	S	0	0.0%
8 Line Memorial card	44	44	S	0	0.0%
Crest, floral emblem, coats of arms etc.	89	89	S	0	0.0%
2 Line Miniature Book	47	47	S	0	0.0%
3 Line Miniature Book	49	49	S	0	0.0%
4 Line Miniature Book	51	51	S	0	0.0%
5 Line Miniature Book	53	53	S	0	0.0%
6 Line Miniature Book	54	54	S	0	0.0%
7 Line Miniature Book	55	55	S	0	0.0%
8 Line Miniature Book	56	56	S	0	0.0%
Crest, floral emblem, coats of arms etc.	89	89	S	0	0.0%

Memorials (including cost of plaque)					
Seat - Lease for 10 years	1,078	1,078	E/S	0	0.0%
Columbaria Unit - Lease for 20 years	1,276	1,276	E/S	0	0.0%
Small Plaques - Lease for 10 years	288	288	E/S	0	0.0%
Outside Large Plaques - Lease for 10 years	432	432	E/S	0	0.0%
Outside Vase Block - Lease for 10 years	648	648	E/S	0	0.0%
Inside new Garden - Large Plaques - Lease for 10 years	462	462	E/S	0	0.0%
Inside new Garden - Vase Block - Lease for 10 years	702	702	E/S	0	0.0%
Memorial leaf - Lease 5 years	100	100	E/S	0	0.0%
Memorial Renewal					
Seat - Lease for 10 years	864	864	E/S	0	0.0%
Seat - Lease for 5 years	432	432	E/S	0	0.0%
Columbaria Unit - Lease for 20 years	1,050	1,050	E/S	0	0.0%
Columbaria Unit - Lease for 15 years	788	788	E/S	0	0.0%
Columbaria Unit - Lease for 10 years	525	525	E/S	0	0.0%
Columbaria Unit - Lease for 5 years	263	263	E/S	0	0.0%
Small Plaques - Lease for 5 years	0	50	E/S	50	New
Small Plaques - Lease for 10 years	100	100	E/S	0	0.0%
Outside Large Plaques - Lease for 5 years	0	90	E/S	90	New
Outside Large Plaques - Lease for 10 years	180	180	E/S	0	0.0%
Outside Vase Block - Lease for 5 years	0	150	E/S	150	New
Outside Vase Block - Lease for 10 years	300	300	E/S	0	0.0%
Inside new Garden - Large Plaques - Lease for 5 years	0	100	E/S	100	New
Inside new Garden - Large Plaques - Lease for 10 years	200	200	E/S	0	0.0%
Inside new Garden - Vase Block - Lease for 5 years	0	160	E/S	160	New
Inside new Garden - Vase Block - Lease for 10 years	320	320	E/S	0	0.0%
Memorial leaf - Lease 5 years	75	75	E/S	0	0.0%
Memorial Replacement					
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%
Visual Tributes (Wesley Music System)					
Webcast	48	50	S	2	4.2%
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 - not part of a slide show	0	21	S	21	NEW
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%

Additional Charges					
Use of Chapel only					
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	200	E	100	100.0%
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)	15	15	E	0	0.0%
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	55	S	5	10.0%

Proposed Durham 24/25	Cremation Fees £	2023/24											Proposed Mountsett 24/25 *	
		Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland		North Tyneside
795	Adult	1,030	900	748	902	735	759	924	797	847	920	980	863	795
0	Environmental surcharge	Inc above	60	54	Inc above	62	83	72	86	Inc above	Inc above	Inc above	Inc above	0
30	Medical Referees Fees	Inc above	22	46	Inc above	26	46	48	56	19	Inc above	Inc above	34	30
825		1,030	982	848	902	823	888	1,044	939	865	920	980	897	825

Average of Benchmarking Group Cremation Fees

£926

Proposed Durham 24/25	Other charges £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland	North Tyneside	Proposed Mountsett 24/25 *
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	20	0	0	0
0	Child - up to 16 years	0	0	0	0	0	0	0	0	190 - 525	20	0	0	0
795	Non Resident (Adult)	1,030	782	834	902	823	942	1,044	939	865	920	980	897	795
1,150	Adult - Saturday cremation	1,366	No Cremations on a Saturday	No Cremations on a Saturday	No Cremations on a Saturday	No Cremations on a Saturday	1,268	1,435	No Cremations on a Saturday	865	No Cremations on a Saturday	1,590	1,140	1,150
630	Direct Cremation - Attended	675	0	0	0	681	0	0	0	0	0	0	0	630
490	Direct Cremation - Unattended	499	0	472	484	600	545	670	583	525	635	515	538	490
68	2 line entry Book of Remembrance	144	70	80	78	72	48	86	88	60	82	0	66	68
	Use of Chapel only:													
600	Between 10.15am and 2.45pm	455	120	115	100	121	180	174	184	135	0	460	90	600
200	Before 10.15am or after 2.45pm	455	120	115	100	121	180	174	184	135	0	460	90	200

* Subject to consideration by the Central Durham Crematorium Joint Committee 31st January 2024

**Central Durham Crematorium Joint
Committee**

31 January 2024

2024/25 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 2024/25 revenue and capital budgets for the Central Durham Crematorium.

Executive Summary

- 2 The 2024/25 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 2023/24 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 2025 (also set out at Appendix 2).

Revenue Budget Proposals 2024/25

- 5 The proposed 2024/25 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 2025. Members should note that the main changes from the 2023/24 budget are as follows:

Employees

- 6 The 2024/25 budget has been increased by **£16,505**. This takes into account the 2023/24 and 2024/25 pay awards.

Premises

- 7 The base budget has increased by **£156,568** 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 2024/25 in line with the Service Asset Management Plan approved at the September meeting. The net result of the removal of the 2023/24 works schedule and the inclusion of the 2024/25 requirements is a year on year increase in the base budget of **£107,081**. Provision for the following works is included in the 2024/25 budget:

➤ Re-decoration works x 1	£25,000
➤ Carry out re-lining of hearths x 1	£5,400
➤ Carry out replacement of carpets	£20,000
➤ Commission study for roof and gutter repairs	£50,000
➤ Carry out improvements to increase chapel capacity	£25,000
➤ Removal of redundant radiators in chapel	£4,000
 - There has been a collective increase of **£25,925** on grounds maintenance, and cremator abatement and equipment servicing budgets to reflect current costs.
 - The ongoing increase in rates has resulted in the rates budget for 2024/25 being increased by **£23,872**.
 - General cleaning has decreased by **(£310)**.

Supplies and Services

- 8 The supplies and services budget has been increased by **£19,556** next year. The main changes are as follows:

- The BACAS (Burial and Cremation Administration System) licence budget is increasing by **£20,783** due to the movement to a new system which will incur more costs for processes such as data transfer.
- The Public BOR Visual Reference System and Wesley Music System service budgets have increased by **£1,773** to reflect current costs.

Support Service Costs

- 9 The 2024/25 budget factors in the proposed increase of **£2,060** in the SLA for the provision of Support Services, as detailed in the Item 7 report.

Income

- 10 The income budget has been increased by **(£182,866)** 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 2023 assumes an increase of 386 cremations against the 2023/24 budgeted number of 2,200. In preparing the 2024/25 budget the estimated number of cremations has been kept at 2,200. Along with the proposal to increase the cremation charges to £825 (inclusive of medical referee fees) the cremation fee income budget has increased by **(£66,000)**.
 - The miscellaneous income budget has been increased by **(£11,500)** due to a large over-achievement in 2023/24. Income from EV charging points and the coffee machine started to come into miscellaneous income in the current year and will be ongoing, so this has been reflected in the budget for 2024/25.
 - The interest budget has increased by **(£103,366)** reflecting rising interest rates.
 - Other income budgets such as plaques and columbaria are over-achieving so budgets have been increased by **(£2,000)**.
- 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 2024/25

- 12 The proposed 2024/25 capital budget, shown in the table overleaf, 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 2023 meeting.

Redevelopment Works	SAMP Cost £
Installation of resin pathway around top of memorial garden	18,730
Purchase and install resomation system / building extension	1,500,000
Total	1,518,730

Surplus Redistribution

13 As detailed in the Budget Strategy Report to the Joint Committee in September 2023, the surplus redistribution to Durham County Council and Spennymoor Town Council has increased for 2024/25:

- Durham County Council - £745,000
- Spennymoor Town Council - £186,250

Earmarked Reserves

- 14 The net transfer from the Masterplan Memorial Garden Reserve next year is budgeted to be £13,730 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 2023/24 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, £1,511,919 is budgeted to transfer from the Major Capital Works reserve. In line with the CDCJC Reserve Policy a transfer to the General Reserve of £54,860 is required in order to maintain a general reserve of 30% of the Joint Committees income budget. £1,500,000 is also required to part fund the capital programme in 2024/25 due to Resomation works which are planned to start in year. These are offset by a contribution from the revenue surplus of £42,941 which results in a budgeted net transfer from the Major Capital Works reserve of £1,511,919. The projected balance for the Major Capital Works reserve at the end of 2024/25 is £80,357, as shown in Appendix 2.
- 18 The estimated earmarked reserves and balances of the Central Durham Crematorium Joint Committee at 31 March 2025, taking into account the 2023/24 Quarter 3 budgetary control report and the proposed transfers to/from earmarked reserves in the 2024/25 budget are as follows:

- General reserve of **£636,260** an increase of £54,860 (9.4%) from 2023/24
- Retained reserves of **£362,307** a net decrease of (£1,498,649) (80.5%) from 2023/24 after funding capital investments planned for 2024/25

19 The estimated total reserves as shown in Appendix 2 at 31 March 2025 are **£998,567**.

20 Members should note that the 2024/25 budget proposal incorporates £129,400 of one-off revenue expenditure and £1,518,730 of one-off capital expenditure requirements which will provide scope in the 2024/25 budget setting round.

Background Papers

- 2023/24 Budget and Financial Monitoring reports
- 2024/25 Budget Working Papers
- 2024/25 Fees and Charges report

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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 2023/24 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 2024/25. Knowledge of these pressures and requirements such ensure that risk is minimised.

Pricing sensitivity is essential to assess the competitiveness and reputation of the Central Durham Crematorium in the current economic climate. There has been a prudent assumption in terms of the number of cremations undertaken next year, and the strong reputation of the CDCJC, should ensure risk is minimised with regards to the achievement of the income budgets.

Procurement

None.

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CENTRAL DURHAM CREMATORIUM 2024/2025 BUDGET				
2022/2023 Actual Outturn (Memo Info)	2023/2024 Base Budget	2023/2024 Projected Outturn (QTR3)		2024/2025 Base Budget
£	£	£		£
			EXPENDITURE	
402,393	351,439	395,514	Employees	368,044
392,229	363,444	493,394	Premises	520,012
2,641	2,800	1,267	Transport	2,800
181,109	147,532	169,763	Supplies and Services	167,088
25,691	10,563	11,061	Agency & Contracted	10,961
	0	0	Capital Financing Costs	0
42,185	44,160	44,160	Support Service Costs	46,220
1,046,248	919,938	1,115,159	Gross Expenditure	1,115,125
(2,119,793)	(1,938,000)	(2,296,025)	INCOME	(2,120,866)
(1,073,545)	(1,018,062)	(1,180,866)	Net Income	(1,005,741)
			Transfer to (from) Reserves	
16,500	33,225	33,225	- General Reserve	54,860
5,000	5,000	(35,730)	- Masterplan Memorial Garden	(13,730)
57,123	129,812	168,518	- Major Capital Works	(1,510,309)
25,000	25,000	25,000	- Cremator Reline Reserve	25,000
2,000	2,000	2,000	- Small Plant	2,000
(856,250)	(856,250)	(856,250)	Distributable Surplus	(931,250)
685,000	685,000	685,000	80% Durham County Council	745,000
171,250	171,250	171,250	20% Spennymoor Town Council	186,250

Actual Balance @ 31/03/23	Budget Earmarked Reserves Balance @ 31/03/24	Revised (QTR3) Forecast Balance @ 31/03/24	Reserve	Transfer to Reserve	Transfer from Reserve	Budget Forecast Balance @ 31/03/25
£	£	£		£	£	£
(548,175)	(581,400)	(581,400)	General Reserve	(986,110)	931,250	(636,260)
(81,250)	(86,250)	(45,520)	Masterplan Memorial Garden	(5,000)	18,730	(31,790)
(1,423,758)	(1,553,570)	(1,592,276)	Major Capital Works	(42,941)	1,554,860	(80,357)
(182,755)	(207,755)	(207,755)	Cremator Reline Reserve	(25,000)	0	(232,755)
(13,405)	(15,405)	(15,405)	Small Plant	(2,000)	0	(17,405)
(2,249,343)	(2,444,380)	(2,442,356)	TOTAL	(1,061,051)	2,504,840	(998,567)

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