



Mountsett Crematorium Joint Committee

Date Monday 29 January 2024

Time 9.30 am

Venue Chapel - Mountsett Crematorium, Dipton

Business

Part A

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

1. 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. Performance and Operational Report - Report of the Bereavement Services Manager and Registrar (Pages 9 - 12)
6. Financial Monitoring Report - Position at 31/12/23, with Projected Outturn at 31/03/24 - Joint Report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee (Pages 13 - 22)
7. Provision of Support Services 2024/25 - Joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee (Pages 23 - 36)
8. Fees and Charges 2024/25 - Joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee (Pages 37 - 50)

9. 2024/25 Revenue Budget - Joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of Resources and Treasurer to the Joint Committee (Pages 51 - 60)
10. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration.

Helen Bradley
Head of Legal and Democratic Services

County Hall
Durham
19 January 2024

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

Durham County Council:-

Councillors: J Charlton (Chair), V Andrews, G Binney, C Hampson, A Hanson, P Heaviside, D Oliver, K Rooney and M Walton

Gateshead Council:

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

Contact: Lucy Gladders

Tel: 03000 269 712

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Chapel - Mountsett Crematorium, Dipton on **Wednesday 27 September 2023 at 9.30 am**

Present:

Councillor L Green (Vice Chair in Chair)

Durham County Council

Councillors G Binney, C Hampson, A Hanson, P Heaviside, K Rooney and M Walton

Gateshead Council:

Councillors L Green (Vice-Chair), S Green and M Ord

1 Apologies for Absence

Apologies for absence were received from Councillors J Charlton (Durham County Council and K Dodds (Gateshead Council)

2 Substitute Members

There were no substitute members

3 Minutes of the Meeting held on 28th June 2023

The Minutes of the meeting held on 28 June 2023 were confirmed as a correct record and signed by the Chair.

In relation to item 8 of the minutes the Finance Manager explained that following further clarification the vested and monetary split should both read Durham 65% and Gateshead 35% and not 60/40 as outlined in the Constitution. The relevant changes would be picked up with the Legal Clerk.

4 Declarations of Interest, if any.

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

The Finance Manager advised that the audit had now been completed and it had not highlighted any material weaknesses around the Joint Committees system of internal control and accounting statements and no exceptions to the Return had been reported.

Resolved:

That the Joint Committee approve the Joint Committees Annual Governance and Accountability Return for the year ended 31 March 2023 including the External Report 2022/23 Certificate (attached at Appendix 2).

6 Performance and Operational Report

The Joint Committee considered the report of the Bereavement Services Manager & Registrar which provided an update on performance and other operational matters (for copy see file of Minutes).

The Bereavement Services Manager and Registrar reported that 348 cremations had been undertaken during the period 1 June 2023 to 31 August 2023, compared to 354 in the comparable period last year, 6 less cremations were undertaken in the period June to August 2023 compared to the same period last year. The number of memorials sold was recorded at 39 compared to 28 in the same period the previous year, which was an increase of 11 memorials sold and an increase of income of £1,838 year on year.

It had been remarked that once again, Mountsett Crematorium was successfully obtained a Green Flag Award for the twelfth year running. This had come on top of the award of Gold Star Status in the Institute of Cemetery and Crematorium Management Accreditation. However, it was raised that Durham County Council had decided to withdraw from entering the green flag awards for cemeteries in future years.

In terms of staffing, it had been confirmed that the 2 recently appointed relief members of staff to assist in the operational areas of the crematorium had undertaken all training including having passed their cremator operator test. As a result both were now fully qualified in every aspect of crematorium operations.

The Bereavement Services Manager and Registrar noted the Service Asset Management Plan (SAMP) was attached at Appendix 2 to the report, which set out the priorities of maintenance for the Crematorium: Priority 1 essential works 24/25; Priority 2 25/26; Priority 3 longer-term works.

Councillor M Walton queried why Durham County Council were to not continue with applying for the Green Flag Award Scheme. In response the Bereavement Services Manager and Registrar advised that with the cemeteries having differing attributes and public aesthetics across the range of sites it inadvertently created a tier system across Bereavement Services.

Councillor Walton commented that Mountsett should not be penalised as a result of a perceived lower standard being achieved across other council owned cemetery sites.

Councillor Heaviside commented that he understood the reasoning for this decision and felt that it was fairer to allow an equal opportunity to achieve the Green Flag status across all cemeteries.

Following a question from the Chair, the Bereavement Services Manager advised that the cost of the award last year had been £368.

Councillor Binney commented that in his opinion the cost in applying for the award was minimal and the impact upon staff's moral from achieving the award each year was a good motivator.

Resolved:

- (a) That the current performance of the crematorium be noted;
- (b) That the current position with regards to the staffing be noted;
- (c) That the Green Flag scheme be entered into.
- (d) That the Service Asset Management Plan attached at Appendix 2, be noted and approved and factored into budget planning in 2024/25 and beyond.

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

The Joint Committee considered a joint report of the Corporate Director Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which provided details of the 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 outturn position 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 considered a joint Report of the Corporate Director, Neighbourhoods and Climate Change; and Corporate Director of Resources and Treasurer to the Joint Committee informing the Mountsett Crematorium Joint Committee 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).

The Audit Manager explained that with no new revisions made to the PSIAS there were no amendments to the Charter are required.

Resolved:

That the Internal Audit Charter be approved.

10 Annual Review of the System of Internal Audit

The Joint Committee considered the report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which advised the Joint Committee 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).

Resolved That the Joint Committee notes the information provided that demonstrates the efficiency and effectiveness of the Durham County Council Internal Audit Service.

11 Budget Strategy Report

The Joint Committee considered the Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer which outlined a range of issues that would need to be considered as part of the medium-term financial planning for the Mountsett Crematorium. The views of

the committee were sought in advance of the 2024/25 budget setting process (for copy see file of Minutes)

The Finance Manager outlined significant capital investment of over £4.0 million had been undertaken at Mountsett Crematorium since Local Government Reorganisation in 2009, with further investments of over £1.6 million planned for the coming years in line with the Service Asset Management Plan.

He explained that Members would recall that fees and charges had been harmonised with Central Durham Crematorium and An increase of £30 was proposed in 2023/24 and would still mean that they remain among the lowest in comparison to neighbouring facilities, and was well below the current regional average.

The same principles that had been applied in Durham County Councils Medium Financial Plan had also been applied to the Mountsett Crematorium Medium-Term financial planning process.

Councillor Walton raised a query regarding the increase in 2022/23. In response the Finance Manager outlined the additional £5.00 increase on the previous year's agreed charge would be beneficial given external factors that had been forecasted to face the service whilst also acknowledging cost of living factors.

Resolved:

That the Joint Committee:

- i. Note and consider the contents of the report.
- ii. Approve the proposed increase in the fees and charges, as identified in the report.
- iii. Agree to review the budget strategy in September 2024 in preparation for the 2025/26 budget setting year.

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Mountsett Crematorium Joint Committee

29 January 2024

Performance and Operational Report



Report of Graham Harrison, Bereavement Services Manager & Registrar

Electoral division(s) affected:

Countywide

Purpose of the Report

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

Executive summary

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

Recommendation(s)

- 3 It is recommended that Members of the Mountsett Joint Committee:
 - (a) Note the current performance of the crematorium.
 - (b) Note the 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) Note the Consultation on review of Cremation Guidance PGN (5/12)

Background

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

Performance Update - Number of Cremations

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

	2022/23	2023/24	Change
September	103	110	+ 7
October	103	118	+ 15
November	118	114	- 4
December	106	100	- 6
TOTAL	430	442	+ 12

- 6 In summary there were 442 cremations undertaken during the 2023/24 period, compared to 430 in the comparable period last year, an increase of 12 cremations for this period.

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

Gateshead	111
Durham	240
Outside Area	91
Total	442

Memorials

- 7 The table below outlines the number and value of the memorials sold in period 1 September 2023 to 31 December 2023 inclusive, with comparative data in the same periods last year.

	(Sept – Dec)	2022/23	(Sept – Dec)	2023/24
	Number	£	Number	£
Large Plaques	0	0	3	1,296
Small Plaques	21	5,796	15	4,308
Leaf Plaques	13	1,300	24	2,400
Renewals	3	522	2	360
Total	37	7,618	44	8,364

- 8 The number and value of memorials sold 44 / £8,364 compares to 37 / £7,618 in the same period in 2022/23, which is an increase of 7 memorials sold and a small increase of £ 746 year on year.

Staffing

- 9 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 Application

- 10 Members may recall from the September 2023 meeting that Mountsett Crematorium was successful in retaining its Green Flag Award for the twelfth year running.
- 11 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

- 12 Collections in the 2nd round of Metals nominations for 2023/24 have resulted in another round of nominations being made available therefore we have nominated 2 charities Marie Curie and Coping with Cancer North East. A bacs payment of £7,000 will be made to each Charity.

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

- 13 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).
- 14 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.
- 15 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

As outlined in the report.

Finance

As identified in the report.

Consultation

None, however, Officers of Gateshead Council were provided with a copy of the report and given opportunity to comment/raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium.

Equality and Diversity / Public Sector Equality Duty

There are no implications

Human Rights

There are no implications

Climate Change

There are no implications

Crime and Disorder

There are no implications

Staffing

As identified in the report.

Accommodation

There are no implications

Risk

There are no implications

Procurement

There are no implications

Mountsett Crematorium Joint Committee

29 January 2024

Financial Monitoring Report – Position at 31/12/23, with Projected 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 Mountsett Crematorium Joint Committee with details of the projected 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 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 **£239,900** against a budgeted surplus of £225,474, which is **£14,426** more than the budgeted position.
- 5 In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of

£16,905 is required. This results in a net transfer from the Cremator Replacement Reserve of **£142,005**.

- 6 The retained reserves of the MCJC at 31 March 2024 are forecast to be **£315,668** along with a General Reserve of **£335,880**, giving a forecast total reserves and balances position of **£651,568** at the year end.

Recommendation(s)

- 7 It is recommended that Members note the April to December 2023 financial monitoring report and associated provisional outturn position 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 Mountsett 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 Mountsett Crematorium

Financial Performance

- 9 Budgetary control reports, incorporating outturn projections, are considered by the 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 Mountsett 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 Mountsett Crematorium.

Subjective Analysis (Type of Expenditure)	Base Budget 2023/24 £	Year to Date Actual April – December £	Forecast Outturn 2023/24 £	Variance Over/ (Under) £
Employees	227,682	152,743	253,622	25,940
Premises	533,475	379,525	634,026	100,551
Transport	1,400	254	700	(700)
Supplies & Services	92,462	60,243	98,224	5,762
Agency & Contracted	7,117	3,667	5,367	(1,750)
Capital Charges	0	0	0	0
Central Support Costs	31,990	24,940	31,990	0
Gross Expenditure	894,126	621,372	1,023,929	129,803
Income	(1,119,600)	(811,956)	(1,263,829)	(144,229)
Net Income	(225,474)	(190,584)	(239,900)	(14,426)
Transfer to / (from) Reserves				
- Repairs Reserve	15,000	0	15,000	0
- Cremator Reserve	(139,526)	0	(142,005)	(2,479)
- General Reserve	0	0	16,905	16,905
Distributable Surplus	(350,000)	0	(350,000)	0
65% Durham County Council	227,500	227,500	227,500	0
35% Gateshead Council	122,500	122,500	122,500	0

Mountsett Crematorium Earmarked Reserves	Balance @ 1 April 2023 £	Transfers To Reserve £	Transfers From Reserve £	Balance @ 31 March 2024 £
Repairs Reserve	(114,370)	(15,000)	0	(129,370)
Cremator Reserve	(328,303)	0	142,005	(186,298)
General Reserve	(318,975)	(366,905)	350,000	(335,880)
Total	(761,648)	(381,905)	492,005	(651,548)

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 £239,900 against a budgeted surplus of £225,474, which is £14,426 more than the budgeted position.

12 The following section outlines the reasons for any significant budget variances by subjective analysis (type of expenditure) area:

12.1 *Employees*

The outturn shows an overspend of **£25,940**, in relation to employee costs. The reasons for this are identified below:

- Staffing costs are forecast to overspend by **£25,940** mainly due to the national pay settlement for 2023/24.

12.2 *Premises*

The outturn shows a forecast overspend of **£100,551** in relation to premises costs. The reasons for this are identified below:

- One off SAMP works relating to energy improvements which were delayed in 2022/23 and carried over into the current year. A higher than anticipated quote from building services led to the forecast overspend of **£109,000** in 2023/24.
- One off SAMP works relating to the replacement of chapel curtains and the installation of memorial towers are now completed and the actuals have a slight variance to the budget, therefore forecast to underspend by **(£1,008)**.
- Major works are forecasted to overspend by **£23,518**, due to the building services work which was required after the removal of a temporary cremator.
- Energy budgets are forecast to underspend by **(£35,641)**. The budgets for utilities have been overestimated after the global increase in the cost of gas and electricity last year.
- Cremator abatement and equipment servicing will underspend by **(£19,200)** due to still being within the 24 month warranty period.
- Rates are forecasting an overspend of **£10,090**. The increased rates charges are due to the 2023 revaluation of non-domestic premises by the Valuation Office Agency. The actuals came in a

lot higher than budgeted for, however this will then be taken into consideration for the 2024/25 budget setting.

- Other general premises costs such as cremator repairs and grounds maintenance are forecast to overspend by **£13,792**.

12.3 *Supplies and Services*

The outturn shows a forecast overspend of **£5,762** in relation to supplies and services costs. The reasons for this are identified below:

- Due to the projected increase in cremations, medical referee expenditure is projected to overspend by **£3,139**.
- The Wesley Music System has overspent by **£1,670** due to a damaged screen which needed fixing and installing.
- Other General office costs are forecast to overspend by **£953**.

12.4 *Agency & Contracted*

The outturn shows a forecast underspend of **(£1,750)** in relation to agency and contracted services costs. The reasons for this are identified below:

- Trade refuse charges for the year have overspent by **£186**.
- EPA testing has an underspend of **(£1,340)** as it is included in the 24 month warranty.
- The cremation licence shows an underspend of **(£596)** as the one-off payment is lower than originally budgeted for.

12.5 *Income*

An increase in income of **(£144,229)** from the 2023/24 budget is included within the outturn forecasts. The reasons for this are identified below:

- The outturn includes an increase of 126 cremations compared to the budget, totalling increased income to budget of **(£94,930)**. The outturn allows for a total of 1,426 cremations against a budgeted 1,300 during 2023/24.
- Miscellaneous Income is expected to overspend by **(£4,200)** due to EV Charging Point and coffee machine income.
- Interest received is forecast to overachieve by **(£35,399)** due to rising interest rates.
- Other income is collectively forecast to overachieve by **(£9,700)**.

13 Earmarked Reserves

In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of **£16,905** is required. An additional transfer of **£125,100** is required due to the forecast overspend in year after the distribution of surpluses to the partner authorities. This results in a net transfer from the Cremator Replacement Reserve of **£142,005**.

The retained reserves of the MCJC at 31 March 2024 are forecast to be **£315,668** along with a General Reserve of **£335,880**, giving a forecast total reserves and balances position of **£651,568** at the year end.

Contact:	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 Mountsett Crematorium are included within the body of the report.

Consultation

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

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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Mountsett Crematorium Joint Committee

29 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. This report outlines the proposed Service Level Agreement (SLA) for Support Service provision by Durham County Council to the Mountsett 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 Mountsett 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 Support Services requirements for the coming year.
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 (including Committee support)
 - 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: Neighbourhood 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: Neighbourhood 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 £26,200, 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 Budget
- 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	03000 261967
	Cathy Mallam	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 Gateshead 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 Mountsett Crematorium Joint Committee.

Equality and Diversity/ Public Sector Equality 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

APPENDIX 2



Service Level Agreement

for the provision of Support Services to

**MOUNTSETT CREMATORIUM JOINT
COMMITTEE**

AGREEMENT FOR THE PROVISION OF SUPPORT SERVICES

THIS AGREEMENT is made the [29th] of [January] **two thousand and twenty four**
BETWEEN DURHAM COUNTY COUNCIL (“the Council”) and **MOUNTSETT**
CREMATORIUM JOINT COMMITTEE (“the Partnership”)

1. PROVISION OF SERVICES

- 1.1. The Mountsett 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 1st April 2024 and will continue until 31st March 2025 (“the Term”)

3. THE COUNCIL’S OBLIGATIONS

3.1. Services

- 3.1.1. The scope of the Support Services available to the Mountsett 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 Mountsett 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 31st 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.
- 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 Budget 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: Neighbourhood and Climate Change.

5. MANAGEMENT OF THE SERVICE

5.1. The Finance Manager: Neighbourhood 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: Neighbourhood and Climate Change.

- In person at Durham County Council, County Hall, Durham
- E-mail: philip.curran@durham.gov.uk
- Telephone 03000 261967

5.2. The Finance Manager: Neighbourhood 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 Mountsett Crematorium Joint Committee.

- 5.3. The Finance Manager: Neighbourhood 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: Neighbourhood 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 timetable (final confirmation of the support service fee provision must be agreed no later than the 31st 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: Neighbourhood 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
MOUNTSETT 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 Mounsett 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 Budget for approval by the Mountsett 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 Budget Monitoring including the provision of sound financial advice.
6. Preparation of Monthly Payroll, Bank, Debtor and Creditor Reconciliations.
7. Production of the Joint Committees Annual Return for the Mountsett Crematorium Joint Committee and liaison with External Audit.
8. Timely processing and payment of all Mountsett Crematorium Joint Committee purchase order and direct invoices in line with BVPI 8 Regulations and Durham County Council payment terms via the SAGE system.
9. Financial Appraisals and Budget Monitoring of Service Asset Management Plan works.

Payroll Services

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

Human Resources

11. Provision of Health and Safety Advice and guidance in compliance with 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 (including Committee support)

14. Distribution of Joint Committee Papers (including electronic distribution).
15. Provision of Committee and Secretarial Services including the remit of 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 and other officers and nominated members of the Mountsett 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	
	4,500
Financial Services	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Production of the Annual Return (including liaison with External Audit)	
Financial Appraisals	
	13,600
Payroll Services	
Employee payroll processing	250
Human Resources	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	2,400
Administration (including Committee support)	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	5,450
Total	26,200

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 totalling £7,250 previously approved by members on 29 September 2022 for 2024/25.

In overall terms the Support Service charge represents 2.1% of the gross turnover of the Joint Committee.

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**Mountsett Crematorium Joint
Committee**

29 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 Mountsett 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 Mountsett Crematorium were harmonised with the charges at Central Durham 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 Mountsett 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 1,420 which will be 25 less than the 1,445 cremations delivered in 2022/23 and 120 more than the budgeted position of 1,300. For 2024/25 budget setting purposes it has been assumed there will be 1,350 cremations next year. While this has increased from 1,300 in 2023/24, it is still 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 Mountsett 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 amongst 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 Mountsett 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 additional income that could be received over and above the budget. The £30 increase for 1,350 cremations is budgeted to generate an additional £80,250 income.

Cremation Numbers	Increase in Fees						
	£20	£25	£30	£35	£45	£55	£65
	2.52%	3.14%	3.77%	4.40%	5.66%	6.92%	8.18%
1,300	£26,000	£32,500	£39,000	£45,500	£58,500	£71,500	£84,500
1,350	£66,750	£73,500	£80,250	£87,000	£100,500	£114,000	£127,500
1,400	£107,500	£114,500	£121,500	£128,500	£142,500	£156,500	£170,500
1,450	£148,250	£155,500	£162,750	£170,000	£184,500	£199,000	£213,500
1,500	£189,000	£196,500	£204,000	£211,500	£226,500	£241,500	£256,500
1,550	£229,750	£237,500	£245,250	£253,000	£268,500	£284,000	£299,500
1,600	£270,500	£278,500	£286,500	£294,500	£310,500	£326,500	£342,500

- 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 Mountsett Crematorium is shown in Appendix 2, with benchmarking comparison data shown in Appendix 3 for Members' information.

Author(s): Philip Curran

Tel: 03000 261967

Cathy Mallam

Tel: 03000 268580

Appendix 1: Implications

Legal Implications

None.

Finance

A detailed schedule of the proposed fees and charges for Mountsett Crematorium is included at Appendix 2. These proposals have been factored into budget proposals for 2024/25.

Consultation

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

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 Mountsett 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 MCJC, 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 MOUNTSETT 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%

	2023/2024 incl VAT (where appropriate)	Proposed Charges 2024/2025 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
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%

	2023/2024 incl VAT (where appropriate)	Proposed Charges 2024/2025 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
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%

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Appendix 3

		2023/24											Proposed Mountsett 24/25 *	
Proposed Durham 24/25	Cremation Fees £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland	North Tyneside	Proposed Mountsett 24/25 *
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 Mountsett Crematorium Joint Committee 29th January 2024

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Mountsett Crematorium Joint Committee**29 January 2024****2024/25 Revenue Budget****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 set out for Members' consideration proposals with regards to the 2024/25 revenue budgets for the Mountsett 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 the previous report, the 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 budget proposals contained within the report (as set out at Appendix 2) and that members note the forecast level of reserves and balances at 31 March 2025 (also set out at Appendix 2).

Budget Proposals 2024/25

- 4 The 2024/25 budget has been developed with the Bereavement Services Manager, taking into account the proposed Fees and Charges set out in the previous report, the 2023/24 forecast outturn position and known expenditure pressures in the coming year.
- 5 The proposed 2024/25 revenue budget is shown at Appendix 2, together with the forecast position with regards to the reserves of the Mountsett 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 **£13,623**. This takes into account the 2023/24 and 2024/25 pay awards.

Premises

- 7 The base budget has decreased by **(£25,045)** from 2023/24. The main reasons for this are as follows:

- The repairs and maintenance budgets include provision for the scheduled works in 2024/25 as per the Service Asset Management Plan. The net result of the removal of the 2023/24 works schedule and the inclusion of the 2024/25 requirements is a reduction in the base budget of **(£40,991)** year on year. Provision for the following works is included in 2024/25 budgets:

➤ Re-decoration works	£25,000
➤ Installation of memorial tree	£3,240
➤ Carry out re-lining of 1 hearth	£5,400
➤ Replace carpets	£25,000
➤ Installation of three small memorial towers	£4,320
➤ Install resin pathway to chapel entrance	£22,140
➤ To replace remaining damaged yew hedging with bird's mouth	£8,245
- Utility budgets have decreased by **(£10,864)** as the 2023/24 actuals to date for electricity suggest that costs won't be as high as anticipated.
- The budget for grounds maintenance has increased by **£10,021** due to an increase in expected maintenance work for 2024/25. The actuals in 2022/23 and 2023/24 exceeded the base budget, resulting in overspends in those years.
- Cremator servicing budgets have increased by **£12,335** as the free servicing covered by the 24 month warranty is coming to an end.

- The ongoing increase in rates has resulted in the rates budget for 2024/25 being increased by **£10,090**.
- The equipment - purchase & rental/replacement budget has decreased by **(£5,636)** as it is not anticipated that there will be high expenditure in this area in 2024/25.

Supplies and Services

- 8 These budgets have been increased by **£18,554** in 2024/25, the main reasons are:
- The BACAS 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.
 - Other supplies and services budgets have decreased by **(£2,229)**.

Agency and Contracted

- 9 The Agency and Contracted Services budget has decreased by **(£1,756)**, mainly due to the EPA testing being included in the Cremator Abatement and Equipment Servicing budget under Premises for 2024/25.

Support Service Costs

- 10 The 2024/25 budget factors in the proposed increase of **£1,460** in the SLA for the provision of Support Services as detailed in previous reports.

Income

- 11 The income budget has been increased by **(£143,595)**. This is due to a combination of the following factors:
- 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 120 cremations against the 2023/24 budgeted number of cremations 1,300. In preparing the 2024/25 budget the estimated number of cremations has been increased from 1,300 to 1,350. Along with the proposal to increase the cremation charges to £825, the cremation fee income budget has increased by **(£80,250)**.
 - The interest budget has increased by **(£51,945)** reflecting rising interest rates.
 - Other income budgets such as plaques, webcasting and urns are overachieving so budgets have been increased by **(£11,400)**.

- 12 Should cremation numbers be maintained in line with those estimated in 2023/24 then there would be an additional surplus generated again next year.

Surplus Redistribution

- 13 The 2024/25 allocations remain the same as 2023/24 and are as follows:

- Durham County Council - £227,500
- Gateshead Council - £122,500

Earmarked Reserves

- 14 The transfer to the Repairs Reserve next year is budgeted in line with the 2023/24 level at **£15,000**.
- 15 In line with the Reserves Policy, the surplus created after all of the above factors have been taken into account necessitates a transfer from the Cremator Reserve. The Reserves Policy requires a General Reserve equal to 30% of the Joint Committees income budget. This results in a required transfer from the Cremator Reserve to the General Reserve of **£2,767**. A contribution from the Cremator Reserve of **£43,079** is also required to fund the projected revenue deficit after the distribution of surpluses to the partner authorities. The forecast transfer from the Cremator Reserve is therefore budgeted to be **£45,846** in 2024/25.
- 16 The estimated total earmarked reserves and balances of the Mountsett Crematorium Joint Committee at 31 March 2025, taking into account the 2023/24 Quarter 3 budgetary control report, the 2024/25 budget and the proposed transfers to / from earmarked reserves are as follows:
- General reserve of **£378,959**, an increase of £43,079 (12.8%) from 2023/24
 - Retained Reserves of **£284,822**, a decrease of £30,846 (13.0%) from 2023/24

The estimated total reserves as shown in Appendix 2 at 31 March 2025 are **£663,781**.

- 17 Members should note that the 2024/25 budget proposal incorporates **£93,345** of one off expenditure requirements for SAMP works which will be removed in the 2025/26 budget setting round.

Background Papers

- 2023/2024 Budget and Financial Monitoring Reports
- 2024/2025 Budget Working Papers
- 2024/2025 Fees and Charges report.

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Appendix 1: Implications

Legal Implications

The Mountsett 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 Mountsett 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 Gateshead Council were provided with a copy of the report and given opportunity to comment/ raise any detailed questions on the content of the report in advance of circulation to members of the Mountsett Crematorium Joint Committee.

Equality and Diversity / Public Sector Equality Duty

The income proposals set out in this report are based on a harmonised fees and charges policy with the Central Durham 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

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

Staffing

The employee budget provides for 6 members of staff.

Accommodation

There are no Accommodation implications associated with this report.

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 considers one off expenditure requirements for 2024/25. Knowledge of these requirements ensures that risk is minimised.

Pricing sensitivity is essential to assess the competitiveness and reputation of the Mountsett 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 Mountsett Crematorium Joint Committee, should ensure risk is minimised with regards to the achievement of the income budgets.

Procurement
None.

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MOUNTSETT CREMATORIUM 2024/2025 BUDGET				
2022/2023 Actual Outturn (Memo Info)	2023/2024 Base Budget	2023/2024 Projected Outturn (QTR3)		2024/2025 Base Budget
£	£	£		£
			EXPENDITURE	
213,771	227,682	253,622	Employees	241,305
398,781	533,475	634,026	Premises	508,430
434	1,400	700	Transport	1,400
104,056	92,462	98,224	Supplies and Services	111,016
9,794	7,117	5,367	Agency & Contracted	5,361
0	0	0	Capital Financing Costs	0
30,590	31,990	31,990	Support Service Costs	33,450
757,427	894,126	1,023,929	Gross Expenditure	900,962
(1,165,611)	(1,119,600)	(1,263,829)	INCOME	(1,263,195)
(408,184)	(225,474)	(239,900)	Net Income	(362,233)
			Transfer to/from Reserves	
15,000	15,000	15,000	- Repairs Reserve	15,000
(191,537)	(139,526)	(142,005)	- Cremator Reserve	(45,846)
10,289	0	16,905	- General Reserve	43,079
(350,000)	(350,000)	(350,000)	Distributable Surplus	(350,000)
122,500	122,500	122,500	35% Gateshead Council	122,500
227,500	227,500	227,500	65% Durham County	227,500

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
£	£	£		£	£	£
(114,370)	(129,370)	(129,370)	Repairs Reserve	(15,000)	0	(144,370)
(328,303)	(49,875)	(186,298)	Cremator Reserve	0	45,846	(140,452)
(318,975)	(335,880)	(335,880)	General Reserve	(393,079)	350,000	(378,959)
(761,648)	(515,125)	(651,548)	TOTAL	(408,079)	395,846	(663,781)

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