



Annual Central Durham Crematorium Joint Committee

Date **Friday 28 June 2024**

Time **2.00 pm**

Venue **Council Chamber, Spennymoor Town Council**

Business

Part A

Items which are open to the Public and Press

- 1 Membership of the Joint Committee
- 2 Appointment of Chair
- 3 Appointment of Vice-Chair
- 4 Apologies for Absence
- 5 Substitute Members
- 6 Minutes of the meeting held 24 April 2024 (Pages 3 - 6)
- 7 Declarations of Interest, if any
- 8 Changes to the Constitution/Terms of Reference - Report of the Clerk to the Joint Committee (Pages 7 - 22)
- 9 Forward Plan 2024/25 - Report of the Corporate Director of Resources and Treasurer to the Joint Committee (Pages 23 - 28)
- 10 Quarterly Performance and Operational Report - 1 April to 31 May 2024 - Report of the Bereavement Services Manager and Registrar (Pages 29 - 34)
- 11 Annual Governance Statement 2023/24 - Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee (Pages 35 - 52)
- 12 Revenue Outturn and Joint Committees Annual Return for the Financial Year Ended 31 March 2024 - Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee (Pages 53 - 72)

- 13 Fees and Charges 2024/25 - Mid-Year Increase - Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee (Pages 73 - 82)
- 14 Such other business as, in the opinion of the Chair of the meeting, is of sufficient urgency to warrant consideration
- 15 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)

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

Helen Bradley

Director of Legal and Democratic Services

County Hall
Durham
20 June 2024

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

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

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

Contact: Jo March

Tel: 03000 269 709

DURHAM COUNTY COUNCIL

CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Committee Room 2, County Hall, Durham** on **Wednesday 24 April 2024** at **2.00 pm**

Present:

Councillor S Quinn (Chair)

Durham County Council:

Councillors R Adcock-Forster, D Brown, K Robson, A Simpson, M Stead and M Wilson

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 J Blakey, J Chaplow and C Varty.

2 Substitute Members

There were no substitute Members.

3 Minutes

The minutes of the meeting held on 31 January 2024 were confirmed as a correct record and signed by the Chair.

4 Declarations of Interest

There were no declarations of interest.

5 Quarterly Performance and Operational Report

The Joint Committee received 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 677 cremations were undertaken during the period 1 January to 31 March 2024 which was 65 cremations less compared to the comparable period last year. It was noted that 196 families were from Durham, 30 from Spennymoor and 451 families were from other areas.

The total number of cremations in 2023/24 was 2,433 compared to 2,513 in 2022/23, which was a decrease of 80 cremations.

The 2023/24 budget was set at a prudent assumption of 2,200 cremations during the year. The actual number of cremations undertaken was therefore 233 more than the budgeted position. This was reflected in an over achievement of cremation fee income of £137,234 which was included in the budgetary control report.

The total number of direct cremations for 2023/24 was 138, an increase of 36 compared to the previous year.

The number and value of memorial plaques sold were 82 / £23,274 compared to 97 / £26,798 in the comparable period last year, a small decrease of 15 memorials sold and £3,524 in terms of income decreased.

With regards to staffing, a casual relief crematorium attendant had left the Authority and the remaining relief was covering a 10-month crematorium attendant appointment who had been appointed as Bereavement Officer. Following a recruitment process, two casual relief crematorium attendants had been appointed and commenced their duties on 2 April 2024.

It was reported that the Joint Conference of the Federation of Burial and Cremation Authorities and the Cremation Society of Great Britain would be held at the Winter Gardens, Blackpool from Monday 24 to Wednesday 26 June 2024. Arrangements would be made for the Chair and Bereavement Services Manager to attend the conference and represent the Joint Committee.

It was noted that the Crematorium was in the process of changing the current software provider for crematoria's and cemeteries to a new provider Plotbox, following a soft market exercise and demonstrations from other providers.

In response to questions from Town Councillor D Ranyard with regards to the new software, the Bereavement Services Manager and Registrar advised that training had already been provided and the new software would be fully operational by September 2024.

Town Councillor C Maddison queried whether the cheaper option of direct cremations had an impact on Durham Crematorium. The Bereavement Services Manager and Registrar advised that direct cremations were allocated earlier time slots which did not affect scheduled service times and additional fees would be charged if additional services were requested.

Resolved:

That the recommendations in the report be noted.

6 Financial Monitoring Report - Provisional Outturn as at 31 March 2024

The Joint Committee received a joint report of the Corporate Director of Neighbourhoods and Climate Change and the Corporate Director of 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).

Town Councillor D Ranyard referred to the capital programme and queried the reason why improvement work to the garden fountain had stopped. The Bereavement Services Manager and Registrar explained that Northumbrian Water had stopped the work as additional work was required with regards to compliance and the cost for a new fountain had exceeded previous estimations, therefore work was currently on hold.

Resolved:

That the April 2023 to March 2024 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.

7 Risk Register Update 2023/24 Review 2

The Joint Committee received a joint report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee that provided details of the outcome of the half-yearly risk review in March 2024 (for copy see file of minutes).

Resolved:

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

8 Annual Internal Audit Report 2023/24

The Joint Committee received a report of the Chief Internal Auditor and Corporate Fraud Manager that provided an opinion which made conclusions on the overall adequacy and effectiveness of the Committee's framework of governance, risk management and control (for copy see file of minutes).

The Principal Auditor advised that the report provided a 'Substantial' overall assurance opinion on the adequacy and effectiveness of the governance, risk management and internal control arrangements operating across the Joint Committee in 2023/24 and the 'Substantial' opinion identified that there was a sound system of control.

Resolved:

That the content of the Annual Internal Audit report and the overall 'Substantial' opinion provided on the adequacy and effectiveness of the governance, risk management and control environment for 2023/24 be noted.

9 Any Other Business

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

Letter Regarding Potential Sale

The Joint Committee were informed that a letter asking to purchase the Crematorium had been received. The Bereavement Services Manager and Registrar responded to the letter advising that the Crematorium was not for sale.

10 Exclusion of the Public

Resolved:

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

11 Proposed Changes to the Medical Referee System

The Joint Committee received a report of the Bereavement Services Manager and Registrar which provided an update relating to the changes with regards to the Medical Referee system currently in use (for copy see file of minutes).

Resolved:

That the content of the report be noted.

**Central Durham Crematorium
Joint Committee**

28th June 2024

**Changes to Constitution/Terms of
Reference**



Report of the Clerk to the Joint Committee

Electoral division(s) affected:

Countywide

Purpose of the Report

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

Executive Summary

2. The Central Durham Crematorium Joint Committee has its own terms of reference and Constitution. These were last presented to and approved by members on 26th June 2019 and confirmed in an Agreement under Seal dated 4th July 2019.
3. Members gave a commitment to review the Constitution on an annual basis, as part of the approval process for the Annual Governance Statement.

Recommendation(s)

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

Background Information

5. The Constitution has been reviewed by the Clerk to the Central Durham Crematorium Joint Committee.
6. Members will recall that the Constitution, as adopted in 2013 and updated in 2019, retained the constituent authority legal titles, expenditure and subsequent surplus distribution arrangements to Durham County Council/Spennymoor Town Council on an 80/20 basis: and policies concerning the transfers to reserves of retained surpluses.
7. The constituent authority membership appointments and asset ownership remain as per the original constitution of 3 May 1983.
8. The Central Durham Crematorium Joint Committee will continue to operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council, who will continue to be responsible for the management of the facility and for supporting the Joint Committee.

Contact: Sarah Grigor, Clerk to the
Joint Committee

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Appendix 1: Implications

Legal Implications

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

Finance

There are no financial implications associated with this report

Consultation

There is no requirement for Consultation

Equality and Diversity / Public Sector Equality Duty

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

Human Rights

There are no 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

None specific within the report.

Procurement

There are no procurement issues associated with this report.

Appendix 2 Durham Crematorium Constitution dated 4th July 2019

Dated

2019

**CENTRAL DURHAM
CREMATORIUM JOINT COMMITTEE**

AGREEMENT

for the constitution of the above named Joint Committee

**Helen Lynch
Head of Legal and Democratic Services**

A G R E E M E N T

MEMORANDUM OF AGREEMENT made the day of
Two Thousand and Thirteen **BETWEEN THE COUNTY COUNCIL OF
DURHAM** (hereinafter referred to as “the Durham County Council”) of the one
part and **THE TOWN COUNCIL OF SPENNYMOOR** (hereinafter referred to as
“the Town Council of Spennymoor”) of the other part.

WHEREAS:

- (1) The Councils being parties hereto may by Section 4 of the Cremation Act 1902 as amended by the Cremation Act 1952 respectively provide and maintain crematoria.
- (2) The Authorities to this Agreement have by their respective Councils (Durham County Council and Spennymoor Town Council) and by virtue of Section 102(1) of the Local Government Act 1972, the Local Government Act 2000 the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 the Local Authorities and all and every power enabling them agreed and resolved to constitute a joint committee to exercise the powers which each of the Authorities hereto might respectively have exercised by virtue of the Cremation Acts 1902 and 1952 for the provision of running, maintenance and management of the existing Crematorium at Durham within the County of Durham.
- (3) The said Authorities now wish to constitute the said Joint Committee on the terms set out below and to the intent that this of Agreement between the said Authorities and dated the third day of May one thousand nine hundred and eighty three shall cease to have effect.
- (4) By Section 103 of the Local Government Act 1972 is it provided that the expenses of a Joint Committee appointed thereunder shall be defrayed by appointing authorities in such proportions as they may agree upon.
- (5) The said Councils have each of them passed a resolution to enter into an Agreement as hereinafter appearing.

Interpretation

- (6) In this Agreement the following expressions have the meanings set out below, unless the contract otherwise requires.

“Authority”, either Durham County Council or Spennymoor Town Council and “Authorities” shall be construed accordingly.

“Annual meeting”, the annual meeting of the Joint Committee held each year in accordance with paragraph 6.1 of this Agreement.

“Chief Executive”, the head of an Authority’s paid service being the person designated as such under Section 4 of the Local Government and Housing Act 1980.

“Clerk”, the person appointed by virtue of paragraph 6.1 to carry out certain duties allocated by this Agreement.

“Council”, the Council of elected members of one or other of the Authorities to this Agreement.

“Crematorium”, the crematorium known as Central Durham Crematorium which includes all buildings, grounds, equipment and other property appurtenant there.

“Financial year”, the period running from 1 April in one calendar year until 31 March in the next calendar year (inclusive).

“Joint Committee”, the Central Durham Crematorium Joint Committee constituted by this Agreement.

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

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

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

“Principal Office” in the case of Durham County Council, the Council Offices, County Hall, Durham and in the case of Spennymoor Town Council the Town Hall, Spennymoor.

“Special Meeting”, a meeting of the Joint Committee convened in accordance with paragraph of this Agreement.

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

The Agreement

NOW IT IS HEREBY AGREED by and between the parties hereto in pursuance of the powers conferred upon them by virtue of the hereinbefore recited enactments and of every other power (if any) them respectively hereunto enabling as follows that is to say:-

- 1 There shall be constituted a Joint Committee (hereinafter referred to as the “Joint Committee” of both the Councils being parties hereto (hereinafter collectively referred to as the two Councils) consisting of members appointed under provisions hereof and having the functions, powers and duties upon and subject to the terms and conditions hereinafter mentioned.
- 2 The name of the Joint Committee shall be the Central Durham Crematorium Joint Committee.

3 Membership of Joint Committee

- 3.1 The Joint Committee shall consist of Members appointed by each of the two Councils from amongst their respective Members in the following manner that is to say:-

<u>Appointing Council</u>	<u>Number of Members to be Appointed</u>
Durham County Council	12
Spennymoor Town Council	3

- 3.2 The whole number of Members of the Joint Committee shall retire on the first Thursday in May 2013 and on the first Thursday in May of every fourth year thereafter.
- 3.3 Each of the two Councils shall in respect of Members to retire on the first Thursday of May 2013 appoint the said Members at the first convenient meeting of such Council held after the execution of this Agreement.
- 3.4 In the year 2013 and every fourth year thereafter being a year in which Members of the Joint Committee shall retire each of the two Councils shall appoint Members of the Joint Committee as herein provided **at the first convenient meeting of such Councils.**
- 3.5 The two Councils may revoke an appointment of any Member at any time.
- 3.6 If either Authority does not appoint the number of Members which it is entitled to appoint the other Members of the Joint Committee shall be competent to carry out the business pursuant to the Agreement.
- 3.7 Any person who is a member of the Council of both Authorities shall only represent the first Authority to appoint him or her as a Member and any subsequent appointment by the other Authority shall be void.
- 3.8 Without prejudice to the generality of sub-clause 5 of this clause if a Member fails to attend four consecutive meetings of the Joint Committee such fact shall be reported by the Clerk to the Joint Committee to the Council by whom that Member was appointed and the Council may thereupon terminate the Member's term of office notwithstanding any other provision in this Agreement contained and any such termination of appointment shall be reported to the Clerk to the Joint Committee by the Council concerned.
- 3.9 If by reason of the operation of statutory provisions failure to attend meetings as hereinbefore mentioned or otherwise there shall be a vacancy and the Members of the Joint Committee as herein provided the Council out of whose appointment the vacancy occurs may thereupon appoint another Member to fill such vacancy and the person so appointed shall remain a Member of the Joint Committee until and shall retire on the date of the normal retirement under the provisions of this Agreement of the member whose place he or she fills.

4 Powers of the Joint Committee

The two Councils hereby delegate to the Joint Committee upon and subject to the terms and conditions of this Agreement all powers of the two councils with respect to the provisions and maintenance of crematoria in the area of each of them other than powers of borrowing money, levying or issuing a precept for a rate of holding land and without prejudice to the generality of the foregoing the Joint Committee shall to the exclusion of the two Councils have all the powers of each of the two Councils under the Cremation Act 1902 and 1952 and under any Act of Parliament or statutory instruments with respect to the provision of maintenance of crematoria.

5 Meetings of the Joint Committee

- 5.1 The Joint Committee shall hold four meetings at least in every year for the transaction of general business and may hold such other meetings including a visit to the Crematorium premises at such intervals as it may find necessary or convenient.
- 5.2 The Joint Committee shall elect annually from amongst its Members a Vice Chairman and shall appoint the outgoing Vice Chairman as Chairman.
- 5.3 The Election of the Chairman and Vice Chairman shall be respectively the first and second business transacted at the first meeting of the Joint Committee after the First June in any year (hereinafter referred to as the Annual Meeting).
- 5.4 So far as it is practicable to do so the Chairmanship and Vice Chairmanship shall alternate each year between a Member of Spennymoor Town Council and a Member of Durham County Council.
- 5.5 The Chairman of the Joint Committee shall, unless he or she resigns or becomes disqualified continue in office until his or her successor becomes entitled to act as Chairman. The Vice Chairman of the Joint Committee shall unless he or she resigns or becomes disqualified hold office immediately after the election of the Chairman of the Joint Committee at the next meeting of the Joint Committee.
- 5.6 If there is equality of votes as the appointment of Chair and Vice Chair then the Chairman for the time being of that meeting shall have a second or casting vote.

6 Notice of Meeting

- 6.1 The Joint Committee must appoint a Clerk and may appoint and pay such officers and servants as it may deem necessary for the purpose of carrying out its duties under this Agreement.
- 6.2 Sections 114 to 119 of the Local Government Act 1972 shall apply to an officer of the Joint Committee in the same manner as the said sections

apply to an officer of a local authority with such modifications as are necessary to make them applicable to officers of the Joint Committee.

- 6.3 Ordinary meetings and Annual meetings of the Joint Committee shall be convened by the Clerk who shall deliver notice thereof to each Member at least five clear days before the date of the meeting. This notice will give the date, time and place of each meeting and specify the business to be transacted.
- 6.4 With reference to the Notice referred to in paragraph 6.3 the Clerk shall send a copy of the agenda for the meeting which shall include:-
- Provision for the declaration of interests by Members for the purposes of the Code of Conduct issued under Section 50 of the Local Government Act 2000;
 - All items of business which have been, or are deemed to have been, referred to the Joint Committee by a Council resolution of either Authority
 - All reports submitted by any officer of either Authority, and
 - Any items of business directed to be included by the person appointed to preside at the meeting.
- 6.5 The quorum of a meeting will be one quarter of the whole number of Members (4 Members). Provided that there is at least one Member present from each Authority. During any meeting if the Chairman counts the number of Members present and declares there is not a quorum present, then the meeting will adjourn immediately. Remaining business will be considered at a time and date to be 'fixed' by the Chairman'. If he/she does not fix a date, the remaining business will be considered at the next ordinary meeting.
- 6.6 The Joint Committee and every officer thereof who is by reason of his office entrusted with the custody or control of money shall keep accounts of all money received by the Joint Committee or any such officer and all expenditure thereof by it or him as may be required for the purpose of Part VIII of the Local Government Act 1972 and Part III of the Local Government Finance Act 1982.
- 6.7 No act or proceeding of the Joint Committee shall be questioned on account of any vacancy or on account of any defect in the appointment of any Member.
- 6.8 The Chair and two members of the Joint Committee may at any time by notice specifying the business to be transacted and sent to the Clerk require a Special Meeting of the Joint Committee to be convened and the Clerk shall accordingly convene a special meeting which shall be held within thirty clear days of receipt by the Clerk of the said notice.
- 6.9 The Clerk shall give Members of the Joint Committee at least five clear days notice of the Special Meeting and such notice shall specify the business proposed to be transacted.

- 6.10 No business shall be transacted at a Special Meeting other than that specified in the notice sent to the Clerk and referred to in sub-clause 6.9 above.
- 6.11 No substitute Members may be appointed from either Authority to this Joint Committee.

Chair at Meetings

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

Voting

7 Majority

- 7.1 Unless this Agreement provides otherwise, any matter will be decided by a simply majority of those Members voting and present in the room at the time the question was put.

Chairman's Casting Vote

- 7.2 If there are equal numbers of votes for and against, the Chairman will have a second or casting vote. There will be no restriction on how the Chairman chooses to exercise a casting vote.

Method of Voting

- 7.3 Unless a recorded vote is demanded under sub-clause 7.4 the Chairman will take the vote by show of hands or if there is no dissent, by the affirmation of the meeting.

Recorded Vote

- 7.4 If 3 Members present at the meeting demand it the names for and against the motion or amendment or abstaining from voting will be taken down in writing and entered into the minutes.

8 Minutes

- 8.1 The Clerk shall be responsible for keeping a record of attendance and a record of the business transacted at every meeting of the Joint Committee and the minute book shall be submitted to, and signed at the next following meeting.
- 8.2 The person presiding at the next following meeting referred to in paragraph 1 above shall put the questions that the minutes be approved as a correct record of the previous meeting.
- 8.3 No discussion shall take place upon the minutes, except upon their accuracy. If no question is raised as to accuracy or if it is raised then as soon as it is disposed of, the person presiding shall sign the minutes.

- 8.4 Copies of the minutes of every meeting of the Joint Committee and any sub-committee thereof shall as soon as possible after each meeting be sent by the Clerk to each Authority.

9 **Sub-Committee**

The Joint Committee shall have power to appoint sub-committees from amongst its Members with or without delegated powers for any purpose which in its opinion could more satisfactorily be dealt with by a sub-committee.

10 **Finance**

- 10.1 The Joint Committee shall as soon may be after the conclusion of every financial year (which shall for the purposes of this Agreement be taken to be a period of twelve months ending on the thirty first day of March in any year) send to each of the two Councils a report on the operations of the Joint Committee during such financial year and a copy of the statutory statements of the Joint Committee for such financial year.
- 10.2 If the Joint Committee shall at any time require to incur capital expenditure for the acquisition of property or the construction of works or for other capital purposes in connection with the provision of crematoria then (unless the Joint Committee shall in their discretion decide to defray such expenditure out of revenue) such expenditure shall be borne by the two Council's respectively in the proportions four parts by the Durham County Council and one part by the Spennymoor Town Council **PROVIDED THAT** the Clerk of the Joint Committee shall obtain approval from both of the two Councils before the Joint Committee shall incur such expenditure.
- 10.3 That where possible any necessary borrowing be effected by the Durham County Council and that any requests for transfers of borrowing authority or capital expenditure allocation between the two Councils be made to the appropriate Minister or other authority.
- 10.4 Where any sum is to be borrowed by the County Council in pursuance of sub-clauses (1) and (2) of this clause the loan may be effected at the discretion of the Corporate Director Resources and Chief Financial Officer for the time being of the Durham County Council through the Durham County Council's loans pool in which case the loan shall be chargeable at such rates of interest and expenses as shall be applicable to such loans as prescribed by the said Corporate Director Resources and Chief Financial Officer and the period of such loan shall be in accordance with any guidelines prescribed for the time being for loans by local authorities by the Secretary of State for the Environment or other authority.
- 10.5 Subject to any condition or conditions prescribed by either or both of the two Councils in giving consent to any capital expenditure under the proviso to sub-clause (2) of this clause the two Councils or either or them shall pay to the joint committee the amount of any sums borrowed in

pursuance of this clause in such sums and at such times as the Joint Committee shall direct.

- 10.6 Subject as is hereinafter provided the Joint Committee shall from time to time pay to the two Councils or either or them the amounts of all interest and all instalments of principal or as and when the same shall become due and the cost of taking up any loans raised for such purposes by the two Councils or either of them.
- 10.7 The legal estate in all land acquired and works constructed whether by means of capital or annual expenditure for the purpose of enabling the Joint Committee to exercise its functions under the provisions of this Agreement shall be vested in the Council in whose area the same shall situate and that Council shall hold such land or works as the case may be for the purpose of provision and maintenance of crematoria expressly for the same to be maintained, controlled and managed by the Joint Committee.
- 10.8 All expenses incurred by the Joint Committee in any financial year so far as they are not paid out of income other than contributions from the two Councils under this clause shall be borne by the two Councils respectively in the proportions four parts by Durham County Council and one part by Spennymoor Town Council and such Councils shall pay to the Joint Committee such sum as the Joint Committee may estimate will be the proportion to be borne by that Council of any estimated deficit for that financial year.
- 10.9 The Joint Committee may:-
- (a) use any part or all of any profits or surplus made in any financial year to finance capital expenditure or to redeem debt;
 - (b) carry forward part or all of such profits or surplus or reserves as is in the opinion of the Joint Committee required to meet contingencies or to defray any expenditure which may fall to be defrayed before the date on which moneys to be received by the Joint Committee whether from the two Councils in accordance with this Agreement or from the operation of the crematoria established by the Joint Committee will become available and the Joint Committee shall as soon as practicable return to the two Councils the amount of such profits or surplus or reserves not so applied by the Joint Committee in proportion to the total amounts respectively contributed by each of the two Councils towards previous deficits provided that if at any time both the two Councils shall have had the total amount of their contributions towards previous deficits returned to them the Joint Committee shall pay al such unapplied profits or surplus to the two Councils in the same proportions in which by virtue of sub-clause (1) hereof the two Councils would have borne a deficit in that financial year had one occurred.
- 11.1 Either of the two Councils may terminate this Agreement by giving the other not less than one year's notice in writing to that effect expiring on the thirty first day of March in any year.

- 11.2 The Council which shall have given notice under sub-clause (1) of this clause shall bear the expense of settling the adjustment required by clause (12) hereof.
- 12 In the event of either of the two Councils at any time hereafter terminating this Agreement under the provisions hereinbefore contained or otherwise there shall as on the date of such termination be an adjustment between the two Councils of all property income debts liabilities and expenses then existing and of any financial relations affected by such termination and on such adjustment there shall be an adjustment of capital assets and liabilities acquired or assumed by either of the two Councils on such termination including any outstanding loans borrowed by either or both of the two Councils under clause 13 hereof and provision may then be made for the payment to either or both of the two Councils of such sum as seems equitable.
- 13 When this agreement is silent the Central Durham Crematorium Joint Committee will operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council to ensure that the Central Durham Crematorium Joint Committee have effective and appropriate corporate governance arrangements and financial management arrangements in place, given the Committee's fiduciary duties in relation to the management of public resources, and Durham County Council will continue to be responsible for the management of the facility and for supporting the Joint Committee.
- 14 Subject to Section 103 (1) (b) of the Local Government Act 1972 all disputed between the two Councils or between either of them and the Joint Committee on the interpretation of this Agreement and all disputes or differences in any way or at any time arising hereon (including without prejudice to the generality of these words the adjustments required by clause 17 hereof) shall be referred to some competent arbitrator agreed on by the two Councils or in the absence of agreement to be named by the Secretary of State for the Environment or his successor and the Arbitration Act 1950 or any statutory modification thereof for the time being in force shall apply to any such arbitration.
- 15 This Agreement shall come into effect on the date of its sealing when it shall in all respects supersede and replace the provisions of the Memorandum of Agreement made on the third day of May one thousand nine hundred and eighty three between Council of the City of Durham and the Town Council of Spennymoor relating to the constitution of a Joint Committee of those Councils to perform the functions of those Councils under the Cremation Act 1902 as amended by the Cremation Act 1952 and the Cremation (England and Wales) Regulations 2008 provided 1) that any rights or liabilities arising under the said Memorandum of Agreement dated the third day of May one thousand nine hundred and eighty three prior to the coming into effect of this Memorandum of Agreement shall not be affected thereby
- 16 That the making of this Agreement shall not be deemed to be a withdrawal by any party from the joint committee constituted thereby

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

THE COMMON SEAL of **THE**)
COUNTY COUNCIL OF)
DURHAM was hereunto affixed)
BY ORDER:)

Chairman:

Head of Legal and Democratic Services:

THE COMMON SEAL of **THE**)
TOWN COUNCIL OF)
SPENNYMOOR was hereunto)
affixed in the presence of:)

Town Clerk:

Mayor

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**Central Durham Crematorium
Joint Committee**

28 June 2024

Forward Plan 2024/25



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

Electoral division(s) affected:

Countywide

Purpose of the Report

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

Forward Plan 2024/25

2. A proposed schedule of meetings for the remainder of 2024/25, showing a forward plan of reports that will be presented, is attached at Appendix 2. This includes the reports for the next Annual General Meeting in June 2025, with dates to be fixed nearer the time.

Recommendation(s)

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

Background papers

- None

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Cathy Mallam

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Appendix 1: Implications

Legal Implications

There are no implications associated with this report.

Finance

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

Consultation

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

Equality and Diversity / Public Sector Equality Duty

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

Human Rights

There are no implications associated with this report.

Crime and Disorder

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

Staffing

There are no implications associated with this report.

Accommodation

There are no Accommodation implications associated with this report.

Risk

There are no risk implications associated with this report.

Procurement

There are no implications associated with this report.

Climate Change

None.

Appendix 2: Forward Plan: 2024/25 Meetings

Meeting Date	Location	Reports to Consider	Report of
26 September 2024	County Hall, Durham	External Audit Annual Review of the Return for the Year Ended 31 March 2024	Report of the Corporate Director of Resources / Treasurer to the Joint Committee
		Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Risk Register 2024/25 – Update	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Service Asset Management Plan	Report of the Corporate Director of Neighbourhoods and Climate Change
		Financial Monitoring Report 2024/25: Position at 31/08/24 with Projected Outturn to 31/03/25	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Internal Audit Charter Report	Report of the Chief Internal Auditor and Corporate Fraud Manager
		Annual Review of the System of Internal Audit	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
29 January 2025	County Hall, Durham	Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Financial Monitoring Report 2024/25:	Joint Report of the Corporate Director of Resources /

Meeting Date	Location	Reports to Consider	Report of
		Position at 31/12/24 with Projected Outturn to 31/03/25	Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Provision of Support Services 2025/26	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Fees and Charges 2025/26	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		2025/26 Revenue and Capital Budgets	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
23 April 2025	County Hall, Durham	Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Financial Monitoring Report 2024/25: Provisional Outturn as at 31/03/2025	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Risk Register 2024/25 – Update	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Annual Internal Audit Report 2024/25	Report of the Chief Internal Auditor and Corporate Fraud Manager

Meeting Date	Location	Reports to Consider	Report of
June 2025 (AGM) Date TBC	County Hall, Durham	Appointment of Chair	Report of the Clerk to the Joint Committee
		Appointment of Vice-Chair	Report of the Clerk to the Joint Committee
		Annual Constitutional Review	Report of the Clerk to the Joint Committee
		Annual Governance Statement 2024/25	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Revenue Outturn and Joint Committees Return for the Year Ended 31/03/2025	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change
		Quarterly Performance and Operational Report	Report of the Bereavement Services Manager and Registrar
		Forward Plan 2025/26	Joint Report of the Corporate Director of Resources / Treasurer to the Joint Committee and the Corporate Director of Neighbourhoods and Climate Change

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**Central Durham Crematorium Joint
Committee**

28 June 2024



**Quarterly Performance and Operational
Report - 1 April to 31 May 2024**

**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 attendance at the Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition 2024.
 - c. Note the date of the heritage open weekend.
 - d. Note the distribution of recycling income and subsequent charity nominations.
 - e. Note and approve the recommendation for the financial integration of the Crematorium onto Durham County Council's Oracle software system in 2025/26.

Background

- As identified in the report.

Performance Update - Number of Cremations

- The table below provides details of the number of cremations for the period 1 April to 31 May 2024 inclusive, with comparative data in the same period last year:

	2023/24	2024/25	Change
April	174 + 2*	212 + 2*	+ 38 + 0*
May	201 + 3*	193 + 0*	- 8 - 3*
TOTAL	375 + 5*	405 + 2*	+ 30 - 3*

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

- The full profile of where families came from can be seen in Appendix 2. In summary 118 came from Durham, 14 came from Spennymoor and 273 from other areas. There have been 2 NVF cremations undertaken for the period covered by this report compared to 5 in the comparable period last year, which is a decrease of 3 NVF and 30 numbers increase in Cremations.

Memorials

- The table below outlines the number and value of the memorials sold in the period April to May 2024 compared to the same period the previous year.

	(Apr – May) 2023/24		(Apr – May) 2024/25	
	Number	£	Number	£
Vase Blocks	2	1,318.00	5	3,322.00
Large Plaques	6	2,580.00	8	3,402.00
Small Plaques	2	546.00	1	273.00
Niche	1	1,240.00	0	0.00
Renewal	20	3,663.00	28	4,394.00
Memorial leaves	10	1,000.00	5	500.00
Total	41	10,347.00	47	11,891.00

- In overall terms the number and value of memorials sold of 47/ £11,891 compared to 41 / £10,347 in the same period last year shows an increase of 6 / £1,544.

Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition 2024

- As in previous years, the necessary arrangements will be made for representation at the Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition which is to be

held at Chesford Grange Hotel, near Kenilworth from 23rd to 25th September 2024. It is proposed that the Bereavement Services Manager and the Chair attend this conference as representatives of the Central Durham Crematorium Joint Committee.

Heritage Open Weekend

10. Members will be aware that the Durham Heritage Open Weekend has been running for several years and Durham Crematorium has been part of this event.
11. We have once again agreed to participate in the September 2024 event, which is to be held from Thursday 12th September to Sunday 15th September.

Recycling of Metals Scheme

12. As members are aware the first round of metal recycling for 2024 has been opened and we have nominated Bradley Lowery Foundation and the British Heart Foundation.

Financial Integration

13. As members were advised at the last meeting, we are in the process of implementing a new software system, PlotBox, to replace the existing BACAS system, with a go-live date of October 2024. This change will provide improvements in the way the crematoria operate, so benefiting the users ultimately.
14. DCC provides financial support to a number of external bodies and is currently in the process of transferring them to Oracle to standardise reporting and increase efficiency.
15. Currently the changes and transition to Plotbox are taking up a significant amount of time and in October 2024 staff will be acclimatising to the changes. With this in mind, after the implementation of Plotbox it is recommended that the Crematorium also move from using Sage as their financial system to using Durham County Council's Oracle system. Plotbox can then be fully integrated with Oracle for the crematoria, as well as the Burials Team, who are already using Oracle.
16. Working towards a 2025/26 implementation date for Oracle would allow time for the bedding in of the Plotbox system and reduce pressure on crematoria staff.
17. A progress update report will be prepared for a future meeting of the Joint Committee.

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.

Appendix 2: Breakdown of Figures

	Apr	May	Total Apr- May
DURHAM	64	54	118
BISHOP AUCKLAND	5	4	9
BISHOP MIDDLEHAM	3		3
BLACKHALL	5	2	7
CHESTER LE STREET	12	13	25
CONSETT	1		1
CROOK	1	7	8
DARLINGTON	2	1	3
EASINGTON	10	7	17
EAST RAINTON	1		1
ESH	1		1
ESH WINNING		4	4
FENCEHOUSES	1		1
FERRYHILL	3	3	6
FISHBURN		1	1
FROSTERLEY	1		1
GATESHEAD		1	1
HARTLEPOOL	1	2	3
HASWELL	2	1	3
HETTON LE HOLE	5	2	7
HORDEN	8	4	12
HOUGHTON	6	5	11
HOWDEN	1	1	2
LANGLEY PARK	7	3	10
MURTON	4	2	6
NEWCASTLE	1	1	2
NEWTON AYCLIFFE	3	3	6
PELTON		4	4
PETERLEE	14	12	26
SACRISTON	4	5	9
SEAHAM	6	11	17
SEDFIELD	2	3	5
SHOTTON	2	2	4
SOUTH HETTON		2	2
SPENNYMOOR	6	8	14
STANLEY	2		2
STATION TOWN	3		3
SUNDERLAND	2	1	3
THORNLEY	2	1	3
TOW LAW	3		3
TRIMDON	3	4	7
WASHINGTON	2	1	3
WEST AUCKLAND		1	1

WEST CORNFORTH	3	1	4
WHEATLEY HILL	2	4	6
WILLINGTON	4	4	8
WINGATE	3	6	9
WOLSINGHAM	1		1
YORKSHIRE		2	2
Total	212	193	405

**Central Durham Crematorium Joint
Committee**

28 June 2024

2023/24 Annual Governance Statement



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 details of the Annual Governance Statement (AGS) for the year April 2023 to March 2024. The AGS will need to be formally approved as part of the consideration of the Joint Committees Return for the financial year ended 31 March 2024 and is attached at Appendix 2.

Executive summary

- 2 This report details the Joint Committee's 2023/24 Annual Governance Statement, which demonstrates how the Joint Committee complies with the requirements of the Accounts and Audit Regulations 2015 in relation to the annual review of the effectiveness of its system of internal control.
- 3 The statement is contained within Section 1 of the Joint Committee's Annual Governance and Accountability Return and must be considered and approved in advance of the approval of the annual accounts.
- 4 There are seven assertions within the statement relating to good governance, financial management and internal control. Evidence is provided within the report setting out how the Joint Committee has complied with each assertion, providing Members with assurance that governance arrangements are sound and operating effectively.
- 5 Members will be aware that the annual Internal Audit report provided a Substantial overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2023/24. This opinion has been taken into account in providing the

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

Recommendation(s)

6 It is recommended that:-

- The content of the 2023/24 Annual Governance Statement is noted.
- The Chair and Treasurer approve and sign the 2023/24 Annual Governance Statement as part of the consideration of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2024.

Background

- 7 The Central Durham Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in a way which functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 8 In discharging this overall responsibility, the Central Durham Crematorium Joint Committee is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk and performance.
- 9 The Central Durham Crematorium Joint Committee has adopted and operates under (via Durham County Council, its lead Authority), a Local Code of Corporate Governance which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) / Society of Local Authority Chief Executives (SOLACE) Framework – ‘Delivering Good Governance in Local Government’. The Annual Governance Statement (AGS) explains how the Joint Committee complies with this code and also meets the requirements of the Accounts and Audit Regulations 2015 in relation to an annual review of the effectiveness of its system of internal control.
- 10 The AGS will need to be formally signed by the Chair and Treasurer (Durham County Council’s Corporate Director: Resources) to the Central Durham Crematorium Joint Committee and published along with the Central Durham Crematorium Joint Committee’s Annual Return no later than the 30 June 2024.

The Annual Governance Statement (AGS)

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

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

17 The Statement is submitted to the Central Durham Crematorium Joint Committee for approval with submission to External Audit – Mazars LLP by 30 June 2024.

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	Cathy Mallam	Tel: 03000 268580

Appendix 1: Implications

Legal Implications

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

Finance

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

Consultation

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

Equality and Diversity / Public Sector Equality Duty

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

Human Rights

None.

Crime and Disorder

None.

Staffing

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

Accommodation

Asset Management is a key component of effective corporate governance.

Risk

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

Procurement

None.

Climate Change

None.

Appendix 2: Annual Governance Statement

1 Responsibility

The Central Durham Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a responsibility under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy efficiency and effectiveness. This Committee was established in 1955 by the Rural District Council of Durham and the Urban District Council of Brandon and Byshottles (transferred to the City of Durham Council, 1983) and the Urban District Council of Spennymoor (transferred to Spennymoor Town Council, 1983).

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

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

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

2 Requirements

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

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

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

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

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

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

3 Governance Arrangements during 2023/24

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

The following sections demonstrate assurance that the Council has complied with each of these assertions in practice, and also highlights where we have further improved our corporate governance arrangements during 2023/24.

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

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

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

The Treasurer is responsible for:

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

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

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

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

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

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

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

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

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

services and systems and report on possible weaknesses or required improvements in internal controls. The system of internal control is risk based and focussed on key risk areas such as cash and fixed assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

- Ensuring that key CIPFA Codes such as the Prudential Framework for Local Authority Capital Finance and the Treasury Management Code are complied with where required
- Having a clearly articulated Medium Term Financial Plan/Reserves Strategy and Policy
- Producing Monthly Budgetary Control Reports which are considered on a quarterly basis by the Joint Committee
- Ensuring proper Internal Audit, Risk and Governance arrangements are in place
- Maintaining the Service Asset Management Plan.

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

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

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

The Joint Committee has various measures in place to ensure that it does not take any decisions during the year that may exceed its powers or contravene any laws, regulations or proper practices. The lawfulness of all decisions referred to the Joint Committee is always considered by senior officers and is clearly referenced in reports, particularly in relation to decisions involving income or expenditure. The Joint Committee is not aware of any instances of non-compliance with law and regulations during 2023/24.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 Significant Governance Issues

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

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

As a result, Internal Audit has provided **Substantial** overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2023/24. This opinion provides assurance that there is a sound system of control in operation and there are no significant control weaknesses that warrant inclusion within the Annual Governance Statement.

5 Assurance Statement

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

SIGNED:

Chair to the Joint Committee

28 June 2024

Corporate Director of Resources and Treasurer to the Joint Committee

28 June 2024

**Central Durham Crematorium Joint
Committee**



28 June 2024

**Revenue Outturn & Joint Committees
Annual Return for the Financial Year
Ended 31 March 2024**



Joint Report of

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

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

Electoral division(s) affected:

Countywide

Purpose of the Report

- 1 This report seeks approval of the Joint Committees Annual Return (attached at Appendix 3) for Central Durham Crematorium Joint Committee for the financial year ended 31 March 2024. It also includes details of the final outturn position against the approved budgets for 2023/24.

Executive summary

- 2 This report sets out details of income and expenditure in the period 1 April 2023 to 31 March 2024, 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 final position at 31 March 2024, taking into account the updated financial outturn.
- 4 The revenue outturn was a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £1,085,164 against a budgeted surplus of £1,018,062, which is £67,102 more than the budgeted position.
- 5 The final outturn position is broadly in line with the forecast outturn position reported to the Joint Committee on 24 April 2024, with only

minor changes across a number of budget heads resulting in a £5,675 decrease to the overall net income for the year.

- 6 In line with the CDCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of £33,225 was required from the Major Capital Works Reserve at year end. This transfer, in addition to the transfer in of the revenue surplus, combined with the funding of the capital programme results in a net transfer to the Major Capital Works Reserve of £90,116.
- 7 The retained reserves of the CDCJC at 31 March 2023 are £1,791,759 along with a General Reserve of £581,400, giving a total reserves and balances position of £2,373,159 at the year end.

Recommendation(s)

- 8 It is recommended that Members of the Central Durham Joint Committee:
 - Note the revenue outturn position as at 31 March 2024, including the year end position with regards to the reserves and balances of the Joint Committee.
 - Approve Section 1 – Annual Governance Statement 2023/24 of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2024 (attached at Appendix 3).
 - Approve Section 2 – Accounting Statements 2023/24 of the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2024 (attached at Appendix 3).
 - The Chair, Clerk and Treasurer sign the Joint Committees Annual Governance and Accountability Return for the financial year ended 31 March 2024 (attached at Appendix 3).

Background

- 9 The Joint Committees Annual Return will be subject to external audit by the Joint Committee's appointed external auditors, Mazars LLP and the limited assurance audit will commence on 1 July 2024. Upon completion, the auditor's report will be reported to the Joint Committee and will be made available online, along with the Return.
- 10 The attached Joint Committees Annual Return (Appendix 3) is not a compulsory requirement for the Central Durham Crematorium Joint Committee but is good practice. Also attached for Member's attention at Appendix 2 is the Balance Sheet as at 31 March 2024.

Financial Performance

- 11 Budgetary control reports, incorporating outturn projections, are considered by Neighbourhoods and Climate Change Management Team on a quarterly basis. The County Council's Corporate Management Team also considers regular budgetary control reports, with quarterly reports being considered by Cabinet / Overview and Scrutiny Committee. The outturn for the Central Durham Crematorium is included within this report.
- 12 The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the Bereavement Services Manager. The following table highlights the revenue outturn financial performance of the Central Durham Crematorium as at 31 March 2024.

Subjective Analysis (Type of Expenditure)	Base Budget 2023/24 £	Outturn 2023/24 £	Variance Over/ (Under) £	MEMO – Provisional Outturn (24.04.23) 2023/24 £
Employees	351,439	381,389	29,950	381,195
Premises	363,444	516,962	153,518	505,167
Transport	2,800	1,386	(1,414)	1,373
Supplies & Services	147,532	203,546	56,015	203,091
Agency & Contracted	10,563	10,101	(462)	10,101
Capital Charges	0	0	0	0
Central Support Costs	44,160	44,160	0	44,160
Gross Expenditure	919,938	1,157,544	237,606	1,145,087
Income	(1,938,000)	(2,242,708)	(304,708)	(2,235,926)
Net Income	(1,018,062)	(1,085,164)	(67,102)	(1,090,839)
Transfer to / (from) Reserves				
- Masterplan Memorial Garden	5,000	5,000	0	5,000
- Major Capital Works	129,812	196,914	67,102	202,588
- Cremator Reline Reserve	25,000	25,000	0	25,000
- Small Plant	2,000	2,000	0	2,000
Distributable Surplus	(856,250)	(856,250)	0	(856,250)
80% Durham County Council	685,000	685,000	0	685,000
20% Spennymoor Town Council	171,250	171,250	0	171,250

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)	31,524	(54,726)
Major Capital Works	(1,423,758)	(196,914)	106,799	(1,513,874)
Cremator Reline Reserve	(182,755)	(25,000)	0	(207,755)
Small Plant	(13,405)	(2,000)	0	(15,405)
Total	(2,249,343)	(1,118,389)	994,573	(2,373,159)

Explanation of Significant Variances between Original Budget and Forecast Outturn

- 13 The final outturn position is broadly in line with the provisional outturn position reported to the Joint Committee on 24 April 2024, with only minor changes across a number of budget heads at the final outturn resulting in a £5,675 decrease to the overall net income for the year.
- 14 The following section outlines the reasons for significant variances by subjective analysis area, comparing the outturn position against the budget.

14.1 *Employees*

The outturn shows an overspend of **£29,950** in relation to employee costs. The reasons for this are identified below:

- Staffing costs are overspent by **£29,950** mainly due to the national pay settlement for 2023/24 and increased overtime which is difficult to predict.

14.2 *Premises*

The outturn shows an overspend of **£153,518** in relation to premises costs. The reasons for this are identified below:

- Energy budgets are overspent by **£18,878** due to an underestimation in the gas budget.
- Rates have overspent by **£23,872** due to an increase in rates following the 2023 revaluation of non-domestic properties by the Valuation Office Agency.
- One-off SAMP budget for the re-lining of a hearth will be included in the re-line of the cremator works, therefore the budget is no longer required and showing an underspend of **(£6,000)**.
- One-off SAMP works for the purchase of 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 carrying out improvements to walls has underspent by **(£1,210)** due to the actuals being lower than expected when setting the budget.
- Cremator repairs are overspent by **£90,139**, mainly due to the reline of a cremator which was £70,211, as well as other necessary removals/replacements within the crematorium.

- Grounds maintenance is overspent by **£21,182** due to increased winter maintenance costs, as well as maintenance work such as gutter cleaning and pond work.
- Other premises costs such as general cleaning, plant and equipment replacement, and building maintenance are overspent by **£6,456**.

14.3 *Supplies and Services*

The outturn shows an overspend of **£56,015** 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 overspent by **£5,990**.
- The Wesley music system is overspent by **£2,829** as it required a replacement screen and installation.
- Software licences overspent by **£20,052** due to licence costs for the new Plotbox software system being paid in 2023/24, alongside licences for the BACAS system.
- Printing and stationery are overspent by **£3,712** due to £5,000 being charged for children's books which were distributed to schools across Durham.
- Customer CDs DVDs and Web Casting, and book of remembrance costs are overspent by **£10,086** due to the increase in cremations, which increases costs associated with webcasts and visual tributes.
- Identity tokens are showing an overspend of **£3,500**, as they have been re-introduced during the current financial year, therefore no budget was included for 2023/24.
- The cost of plaques is overspent by **£2,445** due to an increase in sales.
- Other general office costs such as purchase of urns, postages and subscriptions are overspent by **£7,401**.

14.4 *Income*

An increase in income of **(£304,708)** from the 2023/24 budget is included within the updated outturn. The reasons for this are identified below:

- The outturn includes an increase of 233 cremations compared to the budget, totalling increased income to budget of **(£137,234)**. The outturn allows for a total of 2,433 cremations against a budgeted 2,200 during 2023/24.
- Income from the Book of Remembrance, plaques, webcasting and use of chapel have overachieved by **(£45,944)** due to the increase in the number of creations.
- Interest received has overachieved by **(£121,530)** due to rising interest rates.

Capital Programme

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

	Base Budget 2023/24 £	Revised Budget 2023/24 £	Outturn 2023/24 £	Variance to Revised Budget Over/ (Under) £
Redevelopment Works				
Installation of resin pathway around memorial garden	18,370	18,370	18,370	0
Carry out improvements to garden fountain	40,000	40,000	1,876	(38,124)
Creation of new memorial garden	12,000	12,000	10,918	(1,082)
Excess heat works	83,874	83,874	66,600	(17,274)
Resomation	0	0	6,974	6,974
Total	154,604	154,604	105,098	(49,506)

The cost of the Redevelopment Works is being financed from the Major Capital Works reserve. The outturn shows an underspend of **(£49,506)** and the main reasons for this are identified below:

- The creation of the new memorial garden was completed within budget, resulting in an underspend of (£1,082).
- The improvement works to the garden fountain were stopped, therefore showing an underspend of (£38,124).
- The excess heat works have presented an underspend of (£17,274).
- The resomation works are due to commence in 2024/25, however the feasibility study for this has already commenced in the current year, costing £6,974 to date.

Earmarked Reserves

- 16 Contributions to earmarked reserves are £67,102 more than originally budgeted.

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 was required from the Major Capital Works Reserve at year end. This transfer, in addition to the transfer in of the revenue surplus, combined with the funding of the capital programme results in a net transfer to the Major Capital Works Reserve of £90,116.

The retained reserves of the CDCJC at 31 March 2023 are £1,791,759 along with a General Reserve of £581,400, giving a total reserves and balances position of £2,373,159 at the year end.

Joint Committees Annual Governance and Accountability Return and Balance Sheet

- 17 The Joint Committees Annual Governance and Accountability return is attached at Appendix 3 and is supported by the Balance Sheet information contained in Appendix 2 to this report. This shows that the Crematorium had net assets of £3.968m at 31 March 2024 funded by reserves.

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 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 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.

Appendix 2: Balance Sheet as at 31 March 2024

Central Durham Crematorium Joint Committee

Balance Sheet as at 31st March 2024

31 March 2023 £000		31 March 2024 £000
1,597	Property, Plant & Equipment	1,595
0	Intangible Assets	0
0	Long Term Investments	0
0	Long Term Debtors	0
1,597	Long Term Assets	1,595
500	Short term Investments	500
4	Inventories	5
70	Short Term Debtors	61
1,789	Cash & Cash Equivalents	2,132
2,363	Current Assets	2,697
0	Short Term Borrowing	0
(114)	Short Term Creditors	(324)
0	Provisions	0
(114)	Current Liabilities	(324)
0	Long Term Creditors	0
0	Provisions	0
0	Long Term Borrowing	0
0	Other Long Term Liabilities	0
0	Long Term Liabilities	0
3,846	NET ASSETS	3,968
2,249	Usable Reserves	2,373
1,597	Unusable Reserves	1,595
3,846	TOTAL RESERVES	3,968

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Joint Committees

Annual Governance and Accountability Return for the financial year ended 31 March 2024

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

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

Each Joint Committee must approve Section 1 and Section 2.

Completing your annual governance and accountability return

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

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

Please send the annual governance and accountability return, together with your bank reconciliation as at 31 March 2024, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, Mazars LLP by the due date.

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

Once we have completed our work, the certified annual governance and accountability return will be returned to the Joint Committee for publication and public display of Sections 1, 2 and 3. It is recommended that you publish and display the annual governance and accountability return, including the external auditor's report, by 30 September 2024.

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

Guidance notes on completing the 2023/24 return

1. Please make sure that your annual governance and accountability return is complete (ie no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the Joint Committee, properly initialled and explanation provided. Annual governance and accountability return's containing unexplained or unapproved amendments may be returned and incur additional costs.
2. **Joint Committees must approve Section 1 on page 2 before approving Section 2 on page 3.**
3. Please use the checklist provided below. Use a second pair of eyes, perhaps a member of the committee or the Chair, to review your return for completeness before sending it to us. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Please make sure that the copy of the bank reconciliation confirming the balance held on your behalf which you send with the return covers all your bank balances. If the Joint Committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8.
5. Please explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Please make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
8. Please do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxed have been completed?	
	All additional information requested has been provided to us?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Joint Committee approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2024 agrees to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Internal Audit Report	All highlighted boxed completed by internal audit and explanations provided?	✓

Section 1 – Annual Governance statement 2023/24

We acknowledge as the members of:

Enter name of
Joint Committee here:

Central Durham Crematorium Joint Committee

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2024, that:

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

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

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

Clerk:

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

Section 2 – Accounting Statements 2023/24 for

Enter name of
Joint Committee here:

Central Durham Crematorium Joint Committee

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1 Balances brought forward	2,257,967	2,249,344	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation	0	0	Total amount of local tax received or receivable in the year including funding from a sponsoring body. Exclude any grants received.
3 (+) Total other receipts	2,120,165	2,242,708	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line2). Include any grants received here.
4 (-) Staff costs	402,392	381,389	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	1,726,395	1,737,503	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	2,249,344	2,373,161	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	2,289,336	2,631,809	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets plus long term investments and assets	4,855,777	4,960,875	This cell shows the value of all the property the Joint committee owns. It is made up of its fixed assets and long-term investments.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB)

I certify that for the year ended 31 March 2024 the accounting statements in the annual governance and accountability return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

[Redacted Signature]

Date

[Redacted Date]

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

[Redacted Date]

and recorded as minute reference:

[Redacted Reference]

Signed by Chair of meeting where approval is given:

[Redacted Signature]

Annual internal audit report 2023/24 to

Enter name of
Joint Committee here:

Central Durham Crematorium Joint Committee

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2024.

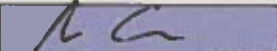
Internal audit has been carried out in accordance with the Joint Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal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

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

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

N/A

Name of person who carried out the internal audit: Nicola Cooke

Signature of person who carried out the internal audit:  Date: 01/05/2024

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

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

Section 3 – External Report 2023/24 Certificate

In respect of:

Enter name of
Joint Committee here:

Central Durham Crematorium Joint Committee

Respective responsibilities of the Joint Committee and the reviewer

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

This report has been produced in accordance with the terms of our engagement letter dated 16 April 2024 ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

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

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

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

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

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

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

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

Signature

Mazars LLP, Newcastle, NE1 1DF

Date

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**Central Durham Crematorium Joint
Committee**

28 June 2024

**Fees and Charges 2024/25 – Mid-Year
Increase**



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 a proposed mid-year increase in cremation fees for the Central Durham Crematorium for 2024/25, as agreed at the January meeting of the Joint Committee.

Executive summary

- 2 Members of the Joint Committee will recall that cremation fees and charges were increased by £30 (3.77%) in 2024/25 to £825.
- 3 Benchmarking with other crematoria across the region shows that 2024/25 cremation fees at Durham are £162 lower than the average for the region and this gap has been widening over recent years.
- 4 Although fee increases are usually only implemented in April, a proposed mid-year fee increase of £80 will help prevent this gap from widening further, although Durham fees will still be £82 below the regional average.
- 5 Background papers available:
2023/24 Budget and Financial Monitoring Reports
2024/25 Budget Working Papers

Recommendation(s)

- 6 It is recommended that members of the Joint Committee note and approve the proposal below, effective from 1 October 2024, which seeks to increase cremation charges by £80 (9.70%) per cremation from £825 to £905 (inclusive of £30 medical referee fee).
- 7 It is recommended that members of the Joint Committee do not increase the prices for the off peak slots (£715) and direct cremations (£660 attended and £520 unattended) at the same time. This supports choice and helps with the overall cost of funerals.
- 8 It is recommended that the proposed fee increase is reflected in the forecast outturn of Durham Crematorium which will be reported to the September meeting of the Joint Committee.
- 9 Plans for the use of the additional income be considered at the September 2024 meeting, alongside the Budget Strategy report which is supported by the SAMP (service asset management plan).

Fees and Charges 2024/25

- 10 At the September 2023 meeting, Members approved a £30 (3.77%) increase to the cremation fee for 2024/25 as part of the Budget Strategy for the Joint Committee.
- 11 The current 2024/25 cremation fees for crematoria across the region, are attached at Appendix 2, which indicates an average cremation fee of £987 (inclusive of medical referees fees and environmental surcharge where appropriate). The appendix also shows the 2024/25 cremation charge for Durham, which is £162 lower than the regional average. This difference has increased from being £131 below the regional average in 2023/24.
- 12 The table below shows the increase in cremation fees at Durham over the period of 10 years prior to this, along with a comparison between the cremation fee at Durham and the regional average.

Year	Price Increase £	Price Increase %	Durham Cremation fee £	Regional neighbours average cremation fee £	Difference between Durham and regional neighbours £	Durham fee as %age of regional average %
2024/25	30	3.77	825	987	162	84
2023/24	30	3.92	795	926	131	86
2022/23	25	3.4	765	872	107	88
2021/22	20	2.9	740	835	95	89
2020/21	20	2.9	720	821	101	88
2019/20	20	2.9	700	806	106	87
2018/19	30	4.6	680	779	99	87
2017/18	0	0	650	755	105	86
2016/17	20	3.3	650	716	66	91
2015/16	0	0	630	681	51	93
2014/15	80	15	630	645	15	98

- 13 There were no fee increases at Durham Crematorium in either 2015/16 or 2017/18 as a decision was taken to freeze fees for a year due to works being carried out at Durham in 2015/16 and Mountsett in 2017/18. It should be noted that freezing fees or applying relatively low increases to fees in past years has exacerbated the situation where Durham fees are the lowest in the region and the gap continues to widen.
- 14 There are a range of considerations to account for when considering the fees to be set:

- (a) Cremation fees are one part of the costs of a funeral, with funerals costing on average £4,141 according to Sunlife.
- (b) The Joint Committee introduced direct cremations and discounted earlier slots to allow for choice and help families with cheaper options. These charges are proposed to remain the same for 2024/25 at £660 (direct cremations, attended), £520 (direct cremations, unattended) and £715 (early slots).
- (c) Where people travel from for cremations at Durham:
 - (i) 69% of people travel 10 miles or less
 - (ii) 90% of services are for people from County Durham
 - (iii) 16% of services are for people from the coast of Durham
- (d) What the prices are for other local Crematoria:
 - (i) Appendix 2 details that the average price in the region is £987, the lowest is £888 at South Tyneside.
 - (ii) Coundon Crematoria is £1,150
 - (iii) Sunderland and Hartlepool cost £1,044 and £1,007 respectively

15 The table below indicates the extra income that could be received, assuming a prudent estimate of 2,200 cremations, and the increased fee applying from 1st October 2024 to 31st March 2025, with varying levels of fee increases.

Fee Increase	£50	£60	£70	£80	£90	£100
Percentage increase	6.06%	7.27%	8.48%	9.70%	10.91%	12.12%
Revised fee amount	£875	£885	£895	£905	£915	£925
Additional income October 2024 – March 2025	£55,000	£66,000	£77,000	£88,000	£99,000	£110,000
Additional income – full year	£110,000	£132,000	£154,000	£176,000	£198,000	£220,000

16 It is proposed to increase the cremation fee by £80, and with a prudent estimate of 2,200 cremations for the year, this is budgeted to generate an additional £88,000 income in 2024/25.

- 17 Increasing the current charges by £80 will mean that the overall cremation fee levied for the Central Durham Crematorium (inclusive of medical referee fees) from October 2024 will increase to £905, which will still be £82 below the average charge currently levied across the region.
- 18 Members will be aware that cremation fees are harmonised with Mountsett Crematorium, and a charge of £905 would be in line with Gateshead's 2024/25 cremation fee. It would also bring Durham charges closer to those of their nearest neighbours.
- 19 It is proposed that there will be no mid-year price increase for off-peak cremation service times (£715) and direct cremation (£660 attended and £520 unattended).
- 20 All other fees and charges at the Crematorium are proposed to remain at the same levels as previously agreed for 2024/25.
- 21 The additional income will contribute to the reserves and the September 2024 report will consider the future budget strategy, considering the likely changes including those included in the SAMP.

Author(s): Philip Curran

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Cathy Mallam

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Appendix 1: Implications

Legal Implications

None.

Finance

Increasing the current charges by £80 will mean that the overall cremation fee levied for the Central Durham Crematorium (inclusive of medical referee fees) from October 2024 will increase to £905, which will still be £82 below the average charge currently levied across the region.

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

Cremation Fees 2024/25 £	Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	Stockton on Tees	Northumberland	Redcar & Cleveland	North Tyneside	Regional Average	Durham 2024/25
Adult	1,150	1,050	798	945	1,007	759	924	845	937	920	1,060	863		795
Environmental surcharge			58			83	72	91						
Medical Referees Fees		22	49			46	48	59	18			34		30
	1,150	1,072	905	945	1,007	888	1,044	995	955	920	1,060	897	987	825
Period covered	Feb 24 - Oct 24	2024/25	2024/25	2024/25	2024/25	2024/25	Nov 23 -	Jan 24 - Jan 25	2024/25		May 24 - May 25	2024/25		2024/25
2023/24 Fee	1,030	982	848	902	823	888	1,044	939	865	920	980	897	926	795
Price increase 23/24 - 24/25 £	120	90	58	43	184	0	0	56	90	0	80	0	60	30
Price increase 23/24 - 24/25 %	11.65%	9.16%	6.78%	4.77%	22.36%	0.00%	0.00%	5.96%	10.40%	0.00%	8.16%	0.00%	6.60%	3.77%

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