



## **Mountsett Crematorium Joint Committee**

**Date**        **Friday 3 October 2014**  
**Time**        **10.00 am**  
**Venue**       **Committee Room 1A, County Hall, Durham**

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### **Business**

#### **Part A**

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

1. Apologies for Absence
2. Minutes of the Meeting held on 13 June 2014 (Pages 1 - 6)
3. Declarations of Interest, if any.
4. Quarterly Performance and Operational Report: (Pages 7 - 58)  
Report of the Corporate Director Neighbourhood Services –  
Bereavement Services Manager, Neighbourhood Services.
5. Financial Management System (FMS) - Transfer to SAGE Accounting  
Software. (Pages 59 - 62)  
Joint report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and Corporate Director of Neighbourhood  
Services.
6. External Audit Report - Issues Arising Report for the Year Ended 31  
March 2014: (Pages 63 - 72)  
Joint Report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and the Corporate Director Neighbourhood  
Services.
7. Financial Monitoring Report - Position at 31/08/14, with Projected  
Outturn to 31/03/15: (Pages 73 - 78)  
Joint report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and Corporate Director of Neighbourhood  
Services.

8. Such other business as in the opinion of the Chairman of the meeting is of sufficient urgency to warrant consideration.

**Colette Longbottom**  
Head of Legal and Democratic Services

County Hall  
Durham  
25 September 2014

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

**Durham County Council:-**

Councillors: A Batey, K Dearden, C Hampson, I Jewell, O Milburn, T Nearney, W Stelling, O Temple (Chairman) and B Stephens

**Gateshead Council:**

Councillors K Dodds (Vice-Chairman), M Ord, M Charlton, P Ronan, D Davidson, P Mole and J Lee

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**Contact: Lucy Gladders**

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**DURHAM COUNTY COUNCIL**

At a Meeting of **Mountsett Crematorium Joint Committee** held in **Mountsett Crematorium Meeting Room, Mountsett Crematorium, Dipton** on **Friday 13 June 2014** at **9.30 am**

**Present:**

**Councillor O Temple (Chairman)**

**Members of the Committee:**

**Durham County Council**

Councillors K Dearden, O Milburn and T Nearney

**Gateshead Council**

Councillors K Dodds (Vice-Chairman), M Charlton, P Ronan, D Davidson and J Lee

**1 Apologies**

Apologies for absence were received from Councillors A Batey, I Jewel and B Stephens (Durham County Council) and Councillor P Mole (Gateshead Council).

**2 Declarations of Interest**

There were no Declarations of Interest submitted.

**3 Appointment of Chairman**

The Solicitor present, Catherine Burgess, representing the Clerk to the Joint Committee, asked for nominations for Chairman to the Joint Committee for the ensuing year.

Accordingly, Councillor K Dodds proposed Councillor O Temple for the position of Chairman to the Joint Committee for the ensuing year and Councillor P Ronan seconded the proposal. No further proposals were made.

**Resolved:**

That by unanimous agreement, Councillor O Temple be appointed Chairman for the ensuing year.

**COUNCILLOR O Temple** in the Chair

#### **4 Appointment of Vice-Chairman**

The Chairman asked for nominations for Vice-Chairman to the Joint Committee for the ensuing year noting that, as per the terms of reference, this should be a Member from Gateshead Council. Councillor P Ronan proposed Councillor K Dodds for the position of Vice-Chair to the Joint Committee for the ensuing year and Councillor J Lee seconded the proposal. No further proposals were made.

#### **Resolved:**

That by unanimous agreement, Councillor K Dodds be appointed Vice-Chair for the ensuing year.

#### **5 Minutes**

The Minutes of the meeting held on 24 April 2014 were confirmed as a correct record and were signed and initialled by the Chairman, subject to the inclusion of Councillor M Ord in the attendance and Councillor O Milburn's apologies.

#### **6 Review of the Terms of Reference**

The Chairman referred Members to the report within the agenda papers outlining the Terms of Reference for the Mountsett Crematorium Joint Committee (for copy see file of minutes).

Members were reminded that following audit reviews it was recommended that the Joint Committee undertake an annual review of the Terms of Reference and update as necessary.

#### **Resolved:**

That the Members of the Joint Committee note the Review of the Terms of Reference.

#### **7 Annual Governance Statement 2013/14**

The Joint Committee considered a Joint Report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which provided details of the Annual Governance Statement (AGS) for the year April 2013 to March 2014.

The Finance Manager – Neighbourhoods, Philip Curran advised that the Internal Audit had provided Substantial Assurance on the Joint Committee's system of internal control as reported at the previous meeting held in April 2014 and the AGS was prepared to form part of the Statement of Accounts and Small Bodies Return for the Joint Committee.

Councillors were asked to note the main changes as set out within the AGS included:

- Adopting the Durham County Council's (DCC) rules as regards HR policies, hospitality and the revised DCC Single Equality Scheme, including strengthen Equality Impact Assessments
- Review of Corporate Induction Programme, review of the grievance procedure and the appointment of a Business Administration Apprentice
- The appointment of new DCC Chief Internal Auditor and Corporate Fraud Manager, together with the realignment service and fraud awareness training for Senior Officers.

**Resolved:**

That the Annual Governance Statement be approved for consideration within the Statement of Accounts and Annual Return.

**8 Revenue Outturn, Small Bodies Return and Statement of Accounts for the Year Ended 31 March 2014**

The Joint Committee considered a Joint Report of the Corporate Director Neighbourhood Services and Corporate Director Resources which sought approval of the Small Bodies Return and supporting Statement of Accounts for Mountsett Crematorium Joint Committee for the financial year ended 31 March 2014. The report further included details of the outturn position against approved budgets for 2013/14 (for copy see file of minutes).

The Finance Manager – Neighbourhoods proceeded to run through the financial outturn position for 2013/14 advising that the final outturn position was broadly in line with the provisional outturn position. Details of significant variances were contained within the report and duly noted.

With reference to the Annual Return and Statement of Accounts it was reported that the documents had been prepared in line with CIPFA guidance and was a statutory document. The following report sought the approval and signing off of both documents.

Councillors asked as regards the additional cost in relation to the surcharge paid to CAMEO, originally to be £25.00 per cremation. The Bereavement Services Manager, Graham Harrison noted that the £25.00 was the original estimated surcharge as indicated by CAMEO, however the numbers of those participating in the CAMEO scheme had led to an actual surcharge of £50.52 per cremation. The Finance Manager – Neighbourhoods added that the additional costs had an element that related to 2012/13 cremations, and that the revised surcharge had been used in order to factor for budgets moving forward.

**Resolved:**

- (i) That the April 2013 to March 2014 Income and Expenditure within the Revenue Financial Monitoring Report and subsequent year balance of reserves, be noted.
- (ii) That the Small Bodies Annual Return and Statement of Accounts 2013/14 be approved.
- (iii) That the Small Bodies Annual Return be signed by the Chairman of the Joint Committee.

## **9 Quarterly Report of the Bereavement Services Manager**

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

With regards to performance, the Bereavement Services Manager advised that during the period 1 April 2014 to 31 May 2014, 209 cremations had been undertaken, which was a small reduction in comparison to the same period 2012/13 (215 cremations). The Bereavement Services Manager explained that upon speaking to Funeral Directors they had confirmed that there was a general downward trend in numbers, however, the Funeral Directors reiterated that they valued the facility and staff at Mountsett Crematorium. It was added that the situation as regards the numbers of cremations would be monitored closely and reported accordingly.

The Bereavement Services Manager advised that during the period 1 April 2014 to 31 May 2014, 6 memorial plaques had been sold an increase of 3 in comparison to the same period in the previous year.

Details were then provided regarding the Institute of Cemetery and Crematorium Management (ICCM) Learning Convention and Exhibition 2014 which was to be held on 29 September to 1 October 2014. The Bereavement Services Manager and Chairman of the Joint Committee would attend the event.

The Bereavement Services Manager provided an update in respect of staffing issues. He advised that the position of Trainee Crematorium Attendant had been filled and the member of staff was undertaking the Cremator Technician's qualification course. Members were reminded that at the last meeting Councillors had been informed that Business Administration Apprentice had resigned. It was noted that the reserve candidate had been contacted and a start date was being negotiated.

The Joint Committee noted that following discussions with the DCC publicity team, a draft brochure had been produced. The Bereavement Services Manager noted that the draft would be presented to the Chairman and Vice-Chairman for review and sign-off, with a final version to be brought to the next meeting of the Joint Committee for information.

Members noted the latest information as regards the recycling of metals scheme, a cheque in the sum of £4,412 having been presented to the British Heart Foundation by the Vice-Chairman and the Bereavement Services Manager on 12 May 2014.

The Bereavement Services Manager concluded by noting the Service Asset Management Plan (SAMP) works that had been carried forward from 2013/14. It was explained that the majority had been completed, with the replacement of the boundary fence to be carried out over the summer months.

Councillor T Nearney thanked the Chairman and the Bereavement Services Manager for taking forward the wishes of the Joint Committee in relation to the brochure. The Chairman added that the majority of cremations for the period appeared to be from the Gateshead area, rather than Durham.

The Bereavement Services Manager noted that the advertising by Funeral Directors was in the local area predominately, however, he would continue to monitor cremation numbers.

**Resolved:**

That the content of report and subsequent updates be noted.

**10 Forward Plan 2014/15**

The Joint Committee considered a Report of the Corporate Director Resources and Treasurer to the Joint Committee which set out proposals in respect of the Forward Plan of meetings of the Joint Committee for the municipal year 2014/15.

The Finance Manager – Neighbourhoods advised that the list of business to be conducted by the Joint Committee was not exhaustive and further items of business may be considered throughout the course of the year.

**Resolved:**

That the proposed schedule of meetings as set out in Appendix 2 of the report be approved.

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**Mountsett Crematorium Joint Committee**

3<sup>rd</sup> October 2014

**Mountsett Crematorium Performance and Operational Report**



**Report of Graham Harrison, Bereavement Services Manager & Registrar**

**Purpose of the Report**

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

**Performance Update:**

**Number of Cremations: for the period 1 June 2014 to 31 August 2014**

2. The table below provides details of the number of cremations for the period 1 June 2014 to 31 August 2014 inclusive, with comparative data in the same periods last year:

	<b>2013/2014</b>	<b>2014/2015</b>	<b>Change</b>
	<b>June-August</b>	<b>June-August</b>	
June	99	93	- 6
July	84	102	+ 18
August	103	90	-13
<b>TOTAL</b>	<b>286</b>	<b>285</b>	<b>-1</b>

Gateshead	99
Durham	146
Outside Area	40
<b>Total</b>	<b>285</b>

3. In summary there were 285 cremations undertaken during 1 June 2014 to 31 August 2014, compared to 286 in the comparable period last year, a decrease of 1. The total number of cremations undertaken during the period 1 April – 31 August 2014 was 495, compared to 501 in the comparable period during 2013, this represents a decrease of 6 cremations (1.2%).
4. Discussions have been ongoing with funeral directors who indicate that they are also suffering a reduction in numbers. Indeed they are starting to advertise more

and look at ways to reduce their operating costs. Attached at Appendix 2 is a national comparison table of weekly deaths for the first quarter of 2013 & 2014. As can be seen, the national position mirrors the same reduced levels that the crematoria is experiencing.

5. The 2014/15 Income budget provided for 1,150 cremations to be undertaken during the financial year. Despite the small reduction in cremation numbers observed during recent months we still project to exceed the budgeted position, with forecast numbers being 1,177, 27 cremations greater than the budget.

### Memorials

6. The table below outlines the number and value (exc. VAT) of the memorials sold in period 1 June 2014 to 31 August 2014 compared to the same period the previous year (2013).

	June-August 2013		June-August 2014	
	Number	£	Number	£
<b>Large Plaques</b>	3	984.00	7	2,391.00
<b>Total</b>	<b>3</b>	<b>£984.00</b>	<b>7</b>	<b>£2,391.00</b>

6. In overall terms the number and value of memorials sold were 3 / £984.00 in 2013/14, compared to 7 / £2,391.00 in 2014/15 – an increase of 4 / £1,407.00 over the two periods.

### Operational Matters

#### Green Flag Application

7. The Green Flag Award recognises good quality parks and green spaces, and a sign to visitors that sites are well maintained and well managed with excellent facilities. Once again this year Mountsett Crematorium was successful in obtaining a Green Flag Award for the third year running, which is a great achievement.
8. This award is testimony to the dedication of the staff working at the Crematorium and comes on top of the award of Gold Star Status in the Institute of Cemetery and Crematorium Management Accreditation.

#### Crematorium Staffing

10. The position of Business Administration Apprentice has now been filled and I am pleased to report to members that the candidate has settled in well to the position.
11. Due to unforeseen circumstances, the Crematorium Assistant (appointed June 2014) is no longer working at the Crematorium. We are currently in the process of re-advertising the position and I will report to members an update at the meeting.

### Recycling of Metals Scheme

12. The recycling of metals scheme has produced a further surplus of £250,000 nationally for autumn 2013.
13. A programme of charities was agreed previously by members for any future available funding. The nomination for Cancer Research UK has been submitted and I am awaiting a response.

### **Crematorium Brochure**

14. Members will recall the draft brochure which was presented at the last meeting. This has now been signed off by the Chair and Vice Chair and a final version is being distributed to Members at the meeting for information.
15. Following the meeting these will also be distributed to Funeral Directors, One stop shops, libraries, medical centres and local death related charities in order to try and publicise and market the services we provide to the bereaved.

### **Service Asset Management Plan**

16. A report on our second Service Asset Management Plan was presented to members on 4<sup>th</sup> October 2013. This has now been amended and can be found in Appendix 3 to provide further direction and future budget pressures. The SAMP will need to be refined in line with any decisions taken on redevelopment at the crematorium.
17. The Service Asset Management Plan has been split into 4 elements and sets out improvement works as follows:

Urgent essential works for 2014/15 have been included within the crematorium improvement works, feasibility studies have now been estimated to the sum of **£81,500** which includes a contingency sum, design & management fees and other fees & charges. Some of the works include:

- Upgrade and paint handrail
- Renew South perimeter fence
- Carry out improvements to catafalque doors
- Road widening
- Carry out re-lining of cremators
- Re placement of grass cutter

Desirable works for 2015/16 which have not been included within the Crematorium improvement works; have been estimated to the sum of **£90,775** most of the works are included in the feasibility study for the crematorium improvement works set out earlier:

- Install shower to changing room
- Provide order of service screen
- Re placement of sound system within chapel
- Re placement of CCTV system within crematorium
- Installation of memorial tower
- Tarmac roads and car park
- Re placement of hearth

- Re decoration works

Desirable works for 2016/17 which have not been included within the Crematorium improvement works; have been estimated to the sum of **£42,950** some of which are not included in the feasibility study for the crematorium improvement works:

- Re-Decoration Works
- Carry out Re-lining of cremators
- Carry out Re-lining of hearths
- Installation of memorial tower

Longer term works, 2017 onwards; these works have now been costed to the sum of **£2,598,214** some of the works include:

- Re-decoration works
- Carry out extension to crematorium
- Carry out upgrade to electricity supply
- Carry out installation of cremators and mercury abatement.
- Provide memorial wall
- Carry out Re-lining of cremators
- Carry out Re-lining of hearths

18. At a previous meeting, members agreed that the crematorium extension and cremator replacement project would be delayed/ put on hold at this stage. The SAMP includes a 2020 completion date for these works.

**Recommended:**

21. It is recommended that Members of the Mountsett Crematorium Joint Committee consider and agree:-

- Noting the current performance of the crematorium.
- Note the current situation with regards to the sale of Memorials.
- Note to continued success with regards to the Green Flag Accreditation.
- Note the current staffing status.
- Note the current round of money available with regards to the recycling of metal scheme.
- Note the completed Crematorium Brochure for distribution.
- Note and agree the content of the Draft Service Asset Management Plan attached at Appendix 3
- Agree to consider within the 2015/16 budget (to be presented to members at the January Meeting) to fund the planned maintenance requirements.

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**Contact:           Graham Harrison, 0191 3848677**

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## **Appendix 1: Implications**

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### **Finance**

As identified in the report.

### **Staffing**

As identified in the report.

### **Risk**

There are no implications

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

There are no implications

### **Accommodation**

There are no implications

### **Crime and Disorder**

There are no implications

### **Human Rights**

There are no implications

### **Consultation**

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

### **Procurement**

There are no implications

### **Disability Discrimination Act**

There are no implications

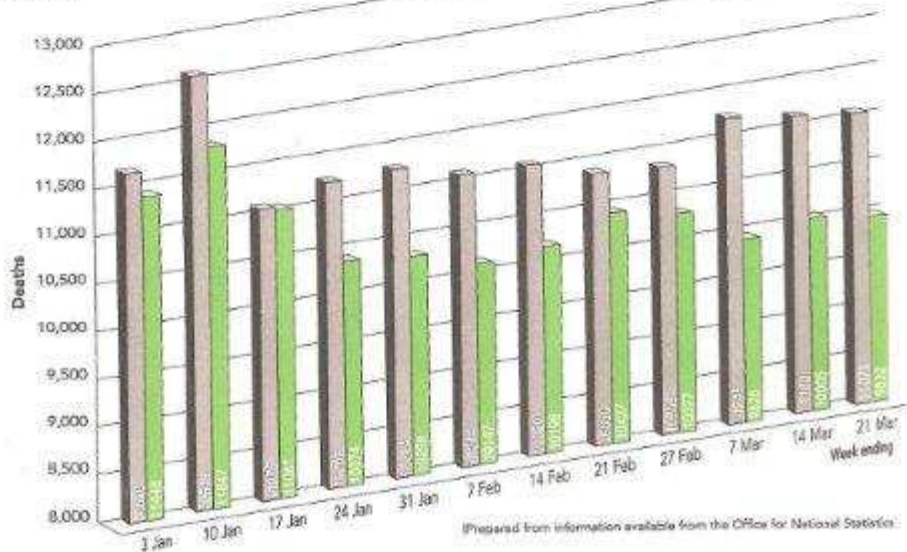
### **Legal Implications**

As outlined in the report.

**Appendix 2: Comparison of Weekly Deaths First Quarter 2013 & 2014**

### Comparison of Weekly Deaths (England & Wales) First Quarter 2013 & 2014

■ 2013 (Provisional)  
■ 2014 (Provisional)



PHAROS INTERNATIONAL 2014



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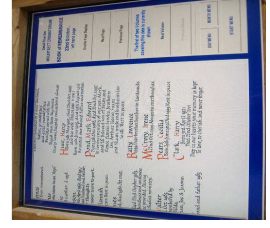




# Mountsett Crematorium

## Service Asset Management Plan 2014/15

*To provide a sensitive, respectful service, fitting for the bereaved.  
Our plan for property*



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## Foreword



*Terry Collins  
Corporate Director Neighbourhood  
Services*

Welcome to our third Service Asset Management Plan (SAMP) for Mountsett Crematorium. The property and land that is our Crematorium is one of our key assets and we need to ensure that our approach to the management of it enables us to deliver our service in the best possible way, meeting the needs and expectations of customers and staff.

The publication of our property plan represents a significant moment in the Mountsett Crematorium Joint Committees approach to its property management. We need to view our premises, not simply as a building from which we deliver our service, but as an asset in the widest sense driving forward continual service improvement and investment.

We also increasingly need to see our property as a resource to deliver against the priorities set out in our service vision and also as a way of helping us to deliver a professional and dignified service for the residents of County Durham.

I am confident that this new Service Asset Management Plan provides an important part of our service delivery approach.

## 1. Introduction

Our overall vision for all our cemeteries and crematoria, including Mountsett Crematorium is set out in our Service Development Plan and is:

- To provide a sensitive, respectful service fitting for the bereaved;
- To ensure the sympathetic, supportive and confidential advice is given to the recently bereaved on funeral service arrangements and give assistance in co-ordinating the funeral process if required;
- To provide consistent high quality standards of maintenance in cemeteries and crematoria across County Durham, working to maximise value for money;
- To ensure the proper respect of all Council cemeteries and crematoria with fair Rules and Regulations, which are explained to all visitors;
- To work in partnership with our colleagues at Gateshead Council through the Mountsett Crematorium Joint Committee.

Our vision reflects our overall Neighbourhood Directorate aim which is to improve services and make a real difference to our communities. The Mountsett Crematoria SAMP is a document which can enable us to deliver our vision by:-

- Identifying the property needs of the service to enable it to deliver its vision
- Assessing the condition, sufficiency, suitability, accessibility and energy performance of our crematoria 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
- Mapping a way forward to deliver the changes needed which takes in consideration available funding streams and opportunities.

Our Crematoria 'stand alone' SAMP will inform the Neighbourhoods Directorate SAMP. The Neighbourhoods SAMP link, to other Service Grouping SAMPs and the Corporate



*Mountsett Crematorium*

Asset Management Plan to ensure the Council and its partners obtains best value for property assets they occupy and gets maximum return from these assets in terms of meeting its objectives.

## 1.1 How we fit in with Durham County Council and Gateshead Council Corporate Priorities

Under the terms of the MCJC Constitution, the Crematorium is legally vested in Durham County Council and operated by a Joint Committee on behalf of Durham County Council and Gateshead Council. All employees engaged in the service are employed by Durham County Council. The Committee operates within a strict Code of Corporate Governance which comprises systems, processes, culture and values by which the Mountsett Crematorium Joint Committee directs and controls its activities (Section 1.2 below sets this out in further detail.).

Durham County Council's Bereavement Services team (part of Direct Services within Neighbourhoods) manage the Crematorium on behalf of Joint Committee. Bereavement Services align to the constituent authorities' corporate priorities through the Durham County Council, Council Plan 2012-16 and the Gateshead Council 2030 Vision which is explored further below.

### The Durham County Council, Council Plan 2014-17

The Council Plan 2014-17, aligns with the ambition to transform the economy of County Durham and Bereavement Services has a role, along with all other services, to play in the achievement of the priorities within the Plan. In operational terms the Plan links closely with our Medium-Term Financial Plan and in broad terms also sets out what we consider to be our corporate priorities for improvement. The Council Plan provides a means by which we can shape our future plans for County Durham and outlines our vision of an: **“ Altogether Better Durham”**

All actions within the Council Plan are structured around this overarching vision. The Plan also outlines five priority themes which will enable us to deliver the vision, as well as an additional priority theme specifically around the continuing improvement of the County Council. These priority themes are;

- **Altogether wealthier** – focusing on creating a vibrant economy and putting regeneration and

economic development and the heart of our plans;

- **Altogether healthier** – improving health and wellbeing;
- **Altogether safer** – creating a safer and more cohesive County;
- **Altogether better for children and young people** – enabling children and young people to develop and achieve their aspirations, and to maximise their potential in line with Every Child Matters Agenda;
- **Altogether greener** – ensuring an attractive and 'liveable' local environment, and contributing to tackling environmental challenges;
- **Altogether Better Council** – ensuring corporate improvements are achieved against the five priority themes.

The Altogether Better Council strand aligns closest to Bereavement Services, by:

- Improving efficiency and value for money
- Working to satisfy customer needs and expectations

### **The Gateshead 2030 Vision**

The Vision for Gateshead in 2030 is 'local people realising their full potential enjoying the best quality of life in a healthy, equal, prosperous and sustainable Gateshead'.

The Vision promotes 6 bid ideas which form the basis for all Gateshead Council plans and priorities for the next 20 years.

The six big ideas are:

- City of Gateshead
- Gateshead goes Global
- Creative Gateshead
- Sustainable Gateshead
- Active and Health Gateshead
- Gateshead Volunteers

Gateshead Council's key priorities which provide the basis for the Council's contribution to the delivery of

- Building Stronger Communities
- Empowering Children and Young People
- Empowering Older People and Ensuring Healthier Communities
- Improving Accessibility, connectivity and Economic Prosperity
- Serving our Customers
- Ensuring a Sustainable Gateshead

Our vision for our Crematorium cuts across a number of the key priorities and is most closely aligned to 'serving our Customers' in the same way as Durham County Councils priorities. It does so by:

- Improving efficiency and value for money
- Working to satisfy customer needs and expectations

### 1.2 Governance - The Mountsett Joint Crematorium Committee

Mountsett Crematorium Joint Committee comprises of 9 Durham County Councilors' and 7 Gateshead Councilors'. The key elements that comprise the Joint Committee's governance arrangements include:

- Defining and documenting the roles and responsibilities of the Mountsett Crematorium Joint Committee member and officer functions, with clear delegation arrangements and protocols for effective communication
- Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and officers

**STAGE 1: The purpose of our Service and how it may be changing in the future**



Reviewing and updating financial instructions and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required in managing risks.

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

A risk management approach is in operation that aids the achievement of strategic objectives, supports



decision making processes, protects the reputation and other assets of the Crematorium and is compliant with statutory and regulatory obligations. This involves regular reports by internal audit, to standards defined in the CIPFA code of practice, and in accordance with the Accounts and Audit Regulations 2003. These include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the system of internal control, at the crematorium, together with recommendations for improvement.

The annual report and accounts includes a governance statement which is approved by the joint committee.

### 1.3 The scope of our Service Asset Management Plan

The Mountsett Crematoria SAMP is intended to show how our property assets should be developed to meet our continuing service delivery obligations and aspirations, and is also a means by which we can map how our current property assets match the future needs of our Service. It is a strategic document which will provide us with a clear direction of travel for the future.

The main stages in the development of the SAMP are outlined in the left column and are covered in more detail throughout the document.

The SAMP provides the framework by which our existing property assets are aligned to our service delivery priorities. Overall it ensures that our buildings and land can support service needs and provide the opportunity to lead and enable change.

The SAMP will also be an important tool which, alongside those documents from other Service areas, will inform the Council's Corporate Asset Management Plan, and the Mountsett Crematorium Maintenance Programme. This will enable us to;

- formulate a planned maintenance and repair programme,
- Consider property alterations, refurbishment works and new build projects.

The SAMP provides an effective link between the management of Crematorium utilised assets to ensure the efficient and effective delivery of service need. In order to achieve this it is essential that we analyse our existing property performance and carry out a comprehensive review of our Crematorium. Asset information, including building condition data and the outcomes of access audits will be detailed in the

An introduction to our Service; our roles and responsibilities, our links to Corporate Priorities, the scope of this Plan, and the anticipated changes to our Service over the next 10 years



**STAGE 2: The future needs of our Service alongside our existing portfolio**

Consideration of what our 'ideal' assets should look like in the future, an assessment of our existing portfolio and how it is performing, and an analysis of how our 'ideals' differ from our existing asset base



**STAGE 3: The key areas of change for our Service**

Develop priorities for our assets over the next 10 years, evaluating how we intend to deliver these (within available financial resources), and the impact that priorities will have upon our existing portfolio

SAMP and reflected within the performance data detailed in Section 4. This baseline information enables us to view the performance of Mountsett Crematorium and provides a high level overview of investment need.

## 2. Our Service

Bereavement Services provides professional, sympathetic, supportive and confidential advice on funeral service arrangements and can give assistance in co-ordinating the funeral process if required. Overall the service provided is a valued one that has achieved a Gold standard through the ICCM (Institute of Cemetery and Crematorium Management). There are also six green flags awarded to Council cemeteries and crematoriums including Mountsett, in recognition of their maintenance and community involvement. In 2011, Bereavement Services was rated by ICCM as the eighth best performing in the country.

There are a number of areas of change that have affected delivery of our service. The main challenge to the Service was the requirement (from 1<sup>st</sup> January 2013) for 50% of all cremations to be mercury abated.

A number of recent independent and government studies have indicated that 48% of men and 43% of Britain's adult population could be obese by the year 2030. With 25% of adults now thought to be obese, should this trend continue as indicated, we will have to adapt to dealing with larger clients for the foreseeable future. We need to monitor this trend and in the long term, consider adaptations to our existing crematoria facilities and equipment.

Since Local Government Review we have carried out significant investment within Mountsett crematorium, some of this work has included:

Buildings	
Repair paths and external pedestrian paved areas	£ 6,836
Renew hot water heaters	£ 8,764
Improvement to flagged area	£ 490
Internal decoration	£ 7,500
Replacement of carpets to chapel	£ 13,191
Replacement of curtains in chapel	£ 2,741
Provide tribute screens for service	£ 11,242



*View from Mountsett Crematorium*

Replacement of seating within chapel area	£	8,493
Carry out cremator hearth re-line	£	4,950
<b>Total</b>	£	<b>64,207</b>

## 2.1 The Vision for our Crematoria including Mountsett Crematorium

The building and land utilised for our crematoria, needs to work towards delivering the overall vision for both Durham County Council and Gateshead Council, and our Service Vision described in Section 1. Bereavement Services works towards delivering the Altogether Better Council strand of the Council Plan. In addition there are many external factors that have driven changes across our Service i.e. the cremator replacement programme and Mercury Abatement issues, and the requirements to replace crematoria able to accommodate the anticipated increase in adult obesity. To enable us to deliver our vision we require buildings that are legislatively compliant and provide an appropriate and sympathetic environment for the bereaved.

We will also need to ensure that a process of continual maintenance and periodic upgrade is established so that we can sustain an effective and efficient portfolio.

When considering future investment in our property portfolio we must therefore seek to ensure that we;

- V1** Provide buildings which provide a sensitive, respectful service fitting for the bereaved.
- V2** Provide cremators and abatement equipment which are fit for purpose and comply with the requirements set out in Environmental Protection Legislation and complies with Environment Protection Act 1990 and Statutory Guidance notes issued by DEFRA.
- V3** Maintain and develop the grounds and buildings of our crematoria to given comfort and consolation in a landscape setting.

### 3. The anticipated changes to the delivery of our Crematoria Services over the next ten years

As a service we also recognise that other challenges may lie ahead in the delivery of our service vision and aspirations and that it is important that we respond to any anticipated changes that may impact upon our Service delivery over the coming years, whether this be brought about by a shift in Government policy, changes in delivery methods, social or demographic changes etc.

As such, this section of our SAMP outlines the anticipated changes which we expect to appear on the horizon over the short term (up to 2 years), medium term (3 to 5 years) and longer term (6 to 10 years). In establishing these changes, we will then be able to map out how our existing property portfolio meets required needs and the changes we may need to make in the future.

#### Short-term changes (up to 2 years)

- To continue to respond to property and other service changes brought about through the implementation of the new changes with regards to the death certification process.
- To respond to the changes with regards to service delivery and the changes identified in the feasibility study for the crematorium improvements.
- To respond to any maintenance back logs during the financial years 2014/15 and 2015/16.

#### Medium-term changes (up to 3 to 5 years)

- As corporate priorities are reviewed in line with future Council Plans, we will need to revisit and adapt our own Service priorities so that these continue to align with any changing local needs.
- Further to the draft Cemetery Policy we will continue to seek to have a sustainable crematoria and cemetery portfolio which is fit for purpose.

**Long-term changes (up to 6 to 10 years)**

- It is anticipated that the death rate is expected to increase from 2018 naturally placing greater pressures upon the service that we will need to provide. We will need to monitor changes and adapt/improve/replace our Crematoria and Cemeteries as necessary.
- The anticipated lifespan of our Cremators is in excess of 10 years. Annual contributions are being made to a reserve fund which will enable the installation of new cremators and mercury abatement equipment without the need to source capital funding. We will need to monitor any increase in costs and source additional or alternative funding where required.
- It is anticipated that adult obesity levels will increase substantially in the long term. We will need to monitor this trend and adapt our crematoria to accommodate our larger clients.

**THE FUTURE NEEDS OF OUR SERVICE  
ALONGSIDE OUR EXISTING PROPERTY  
PORTFOLIO**



*Chapel of Remembrance*

## **4. Asset Supply Profile**

If we are to achieve our ambition to provide a sensitive, respectful service fitting for the bereaved, we must have a land and property portfolio which assists us. This means we must provide buildings and grounds that give comfort and consolation.

Whilst major steps have been taken over recent years to improve our existing Crematoria there are still significant steps that we need to take to realise our vision, and as such it is essential that we have up to date knowledge of our existing asset base and how it is performing.

### **4.1 Our existing property assets**

#### **4.1.1 Mountsett Crematorium**

The Crematorium is owned and operated by a Joint Committee on behalf of Durham County Council and Gateshead Council.

The Crematorium is nestled on the outskirts of Dipton on the (A692) and serves the residents of the whole of County Durham and Gateshead. It is 'T shaped', giving panoramic views over the meadowland surrounding the building and of the distant woodland surrounding the site.

There are two buildings that the public have access to within the crematorium. The Chapel, which incorporates two sets of ladies and gent's washrooms and the Chapel of Remembrance which holds the Book of Remembrance.

Areas are set aside for the scattering of cremated throughout the crematorium land and an atmosphere of peace and tranquility prevails in the surrounding of the Crematorium.

More recently Mountsett Crematorium was granted Green Flag status for the second year running, in excess of 1,200 cremations are carried out each year.

#### **4.1.2 Crematorium Chapel**

The Crematorium Chapel provides seating for up to 120 people with standing room for over 100.



Adjoining the chapel is a waiting room. The covered floral display area is situated to the exit area of the chapel, in which relatives and friends can view floral tributes, following the service. All areas of the crematorium are accessible to people in wheelchairs.

For the hard of hearing, induction loops are installed in the Chapel. Specially adapted toilet facilities, suitable for disabled persons, are provided adjoining the waiting room opposite the Chapel entrance. Guide dogs and assistance dogs are permitted to enter all parts of the buildings and grounds.

Service times are every 45 minutes and half hour, allowing some 20 minutes for each service and, giving time for the Chapel to be tidied between each funeral service.

The style, character and condition of the building are in keeping with the crematorium.

### **4.1.3 Chapel of Remembrance**

The Chapel of Remembrance is situated to the right hand side of the crematorium in an area designed for floral tribute.

It is a hexagonal building which incorporates the book of Remembrance along with a book view system which is touch screen to enable the whole book of remembrance to be viewed. There is also a facility available to place flowers within the building and vases are supplied.

## **4.2 How our Existing Crematoria are Performing**

As part of the Authority's Corporate Property Database, details where available, are held on all assets utilised by Bereavement Services including Mountsett Crematorium, with regards to their condition, sufficiency, suitability accessibility and energy performance.

### **4.2.1 Condition/outstanding repairs**

A condition survey was carried out in respect of Mountsett Crematorium in 2012 and shows that the premises are in good condition, only requiring internal / external decoration in 2013/14. There are however a number of works identified which will improve the service offered to the bereaved. This has a conditional estimated survey need of £2,813,439.00, £81,500 considered as works which are urgent / essential which have not been included within the crematorium improvement works and budgeted for in 2014/15. £90,775 is desirable works which have been included within the crematorium improvement



*Crematorium Chapel*



works for 2015/16, desirable works which are not included within the improvement works are £42,950 and £2,598,214.00 is longer term works.

### Premises Condition Summary

PROPERTY	TOTAL MAINTENANCE NEED BY PRIORITY (£)			
	PRIORITY 1 URGENT, ESSENTIAL INCLUDED IN CREMATORIUM IMPROVEMENT WORKS (14/15)	PRIORITY 2 LONGER TERM DESIRABLE WORKS WHICH HAVE BEEN INCLUDED IN CREMATORIUM IMPROVEMENT WORKS (15/16)	PRIORITY 3 LONGER TERM DESIRABLE WORKS WHICH HAVE BEEN INCLUDED IN CREMATORIUM IMPROVEMENT WORKS ( 16/17)	PRIORITY 4 LONGER TERM WORKS (17/18 onwards)
Mountsett Crematorium	£ 81,500	£ 90,775	£ 42,950	£ 2,598,214
<b>TOTAL</b>	<b>£2,813,439</b>			

The table above does not include any requirements or costs in relation to the future replacement of the Cremators.

In seeking to address the condition needs of our crematorium, we routinely prioritise and address maintenance issues where possible through our Repairs and Maintenance Budget and Repairs Reserve. Investment has been made in recent years to address the maintenance backlog and other repairs identified by the premises manager through a premises suitability assessment.

#### 4.2.2. Sufficiency

Unfortunately sufficiency assessments have not been undertaken on our assets to date although this will be addressed in the coming years as part of the Council's agreed corporate property review programme.

Such assessments will ascertain whether our existing premises are optimally utilised, has spare space or not, whether there is an opportunity to provide joined-up facilities alongside other Council Services which will enable us to provide a better value for money Neighbourhood Directorate and Bereavement Services asset portfolio from which our services can be delivered. In general terms, where the space is not sufficient in a property it might mean that we need to look at creating additional space in the future either through re-provision or an extension.

However Mountsett Crematorium is optimally used by residents of Durham County Council and Gateshead Council providing sufficient needs for the bereaved; however this may only become an issue for Mountsett where death rates do increase considerably. Sufficiency will where resources allow, be looked at as one part of the Councils Property Review Programme although the property review programme covers whole portfolio areas rather than one individual property such as Mountsett.

### 4.2.3 Suitability

Full suitability surveys across the whole of the Bereavement Service property portfolio, including Mountsett Crematorium have not been carried out and will need to be addressed to determine whether the current buildings are suitable in terms of service delivery and in the right location. The manager of Mountsett Crematorium has carried out a basic suitability audit, the results of which are set out below at Section 6 (Gap analysis)

It is the Authority's intention to undertake new suitability assessments on all assets utilised by Services in the coming months/years as part of its rolling corporate property review programme. Issues identified as part of these assessments will then provide up to date information upon how well each asset meets the needs of service users and also how well each contributes to the delivery of the Council's priorities. However providing investment into the current building will provide suitability in terms of service delivery and the right location.

Suitability is about whether the property users/customers consider that the premises meet requirements in terms of use. A series of questions are asked around whether staff/customers find the heating/lighting/ventilation/decoration staff facilities and general aesthetics etc in their opinion as good/fair/poor. This detail helps to inform future investment requirements. In this instance, the premises manager advised in his opinion what the issues were in terms of suitability and this enabled the gaps to



*Crematorium front entrance*



*Bookcase within Chapel*

be drawn out. It is possible although, we usually find that the premises manager is the best source of knowledge, that there may be other suitability issues that staff/customers may be able to highlight which could, subject to service approval and of course resources are included in the premises Investment Plan.

#### **4.2.4 Accessibility**

As part of the Council's recognised duty to plan for improved access to facilities for disabled or impaired service users, staff and visitors, Mountsett Crematoria has been the subject of an accessibility audit. A feasibility report to deliver these works had been carried out by our in house Design Team.

#### **4.2.5 Energy performance**

Annual energy performance details are collated on all assets utilised by Bereavement Services and include information around energy consumption (electricity and gas), water consumption and CO<sup>2</sup> emissions if our buildings. These figures are reported as part of the Corporate Asset Management Plan. The latest figures available for 2013/14 show that the energy consumption for Mountsett Crematorium was in excess of 912,430 kilowatt-hours (kWh) which equates to a sum of 1628 kWh per square metre of property (based on a gross internal area of 560.31 sqm. In monetary terms, this consumption cost the Council in excess of £31,241.05 during 2013/14.

The total water consumption in 2013/14, was also in excess of 199m<sup>3</sup> which equates to a sum of 0.35m<sup>3</sup> per square metre; again in monetary terms this consumption cost in excess of £1,508.17 (a cost of £2.69 per square metre)

In addition to these consumption figures, the Crematorium was also responsible for emitting 175 tonnes of carbon dioxide over the 2013-14 financial periods (equating to a sum of 0.31 tonnes of CO<sup>2</sup> per square metre.

The tables below provide a summary of the energy performance of Mountsett Crematorium during 2013-14. In future SAMP's we will seek to report the trends in these figures, with a view to making improvements year on year. Any such trend analysis will be calculated on upon the consumption figures (rather than the monetary value attached to energy) due to the ever increasing costs associated with electricity and gas. In light of our commitment to support the Council's sustainability and climate change agendas we recognise the need to improve these energy performance statistics over the coming years, particularly in respect of carbon emissions from our buildings.

PROPERTY	TOTAL ENERGY CONSUMPTION (kWh)	TOTAL ENERGY CONSUMPTION PER SQM (kWh/m <sup>2</sup> )	TOTAL WATER CONSUMPTION (m <sup>3</sup> )	TOTAL WATER CONSUMPTION PER SQM (m <sup>3</sup> /m <sup>2</sup> )
Mountsett Crematorium	912,430	1628	199	0.35

As Mountsett Crematorium buildings and the cremator is updated and/or replaced it should be the prime objective to reduce all these figures.

The data collated shows us that

- For obvious reasons the Crematorium consumes a far greater amount of gas and electricity (based on kWh usage) than the Council average. This is considered to have a consequent knock on effect on CO<sup>2</sup> emissions
- Water consumption is below the Council average.

### Energy Proposals

Proposals could include fully exploring the possibilities that may allow use of the waste heat generated by the installation of a heat exchanger system to heat the building.

As well as the possibility of the installation of solar energy panels to the building.

## 5. Asset Demand Profile

Being mindful of the anticipated changes that our Service is likely to face over the next 10 years, it is important that we consider what our 'ideal' property portfolio should look like to reflect our future needs. In this section of our SAMP we therefore take a 'blank piece of paper' to set out what our real asset needs are, without being restricted by our existing portfolio.

These 'ideals' are however tempered by a realistic appreciation that we do not have infinite resources.



*Crematorium general view*

## 5.1 Our ideal property assets for the future

In assessing what our ideal Crematorium should look like we have analysed the needs of our Service. In doing so we have recognised that our assets need to be fit for purpose and provide for changes in legislation and government guidance whilst delivering improvements and maximising the opportunity to achieve value for money.

The table below sets out the considerations for our Crematoria:

<p><b>Location</b></p> <ul style="list-style-type: none"><li>• A woodland or parkland setting in an area of undulating ground with good natural features and mature trees</li><li>• Accessible by public transport</li><li>• Section 5 of the Crematoria Act 1902 stipulates that no crematorium shall be :<ul style="list-style-type: none"><li>○ 200 yards of any dwelling house</li><li>○ 100 yards with consent</li><li>○ 50 yards of any public highway nor in any consecrated part of a burial ground</li></ul></li></ul> <p><b>Size</b></p> <ul style="list-style-type: none"><li>• A minimum of two hectares (approximately five acres) per estimated 1000 cremations per annum</li></ul> <p><b>Layout and image</b></p> <ul style="list-style-type: none"><li>• Entrances and exits should be not be in close proximity to incompatible establishments</li><li>• Entrances and exits should not be located on main trunk roads</li><li>• The flow of traffic to the building should be simple, dignified, uninterrupted and screened.</li><li>• Shared vehicular entrance and exit roads should be at least five metres wide.</li><li>• Entrances and exits to ancillary rooms should flow through the building in sequence.</li><li>• Adequate car parking facilities which are DDA compliant.</li><li>• Undercover entrances</li><li>• The entrance hall or vestibule should be spacious and provide for toilet facilities</li><li>• The waiting room should have adequate seating capacity, toilet facilities and be set out to allow the arrival of the cortege to be seen by those waiting</li><li>• The vestry should be located at the front of the building</li></ul>
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*Chapel*



Cont ...

- The chapel should provide for 80/100 mourners and should be flexible enough to allow for funeral of different denominations. It should be set out in such a way that the provides for the comfort and use of all mourners and is DDA compliant
- The provision of a cremator that is compliant Environmental legislation and Secretary of State guidance particularly in relation to mercury abatement
- The provision of an adequate and suitable music system including an organ
- CCTV to allow for traffic monitoring, chapel and crematory arrangements and security.
- A suitably designed and appropriate for use catafalque
- The provision of a Committal Hall and viewing room
- Provision of adequate and suitable ancillary accommodation including a Bearers Room Chapel of Rest, Coffin Storage Facilities, Treatment Room for Cremated Remains and staff facilities.

### **Customer needs**

- Provision for commemorative floral tributes to be accommodated within the general vicinity of memorials.
- Provision of chamfered terra-cotta brick or stone edging to the walks of the Garden of Remembrance to allow for the fixing of memorial plates.
- Provision of a Book of Remembrance
- Provision of a Columbaria

### **Other Requirements**

- The provision of a Chapel of Remembrance, hexagonal shaped 8' sides, situated to the right hand side of the crematorium in an area designed for the floral tribute. The building should be designed so that it can be used for the storing and display of the Books of Remembrance, in suitable cabinets. Ideally this chapel should be separate from the main building and close to the Garden of Remembrance. Visitors, who wish to view the Books of Remembrance, or quietly mediate in the chapel, should not be disturbed by mourners attending services and vice versa.

## 6. Supply and Demand Comparison (Gap Analysis)

The aim of the gap analysis is to review our existing Crematorium against our anticipated future requirements. We need to provide the right environments, and particularly the right buildings, which project the right image to our service users and the wider community. By examining our existing crematoria (Section 4) against our 'ideal' property portfolio (Section 5) we can see what improvements and modifications this will need to entail, which in turn allow us to target available resources towards our areas of greatest need and importance over the coming years.

### 6.1 How our 'ideal' property portfolio differs from our 'existing' asset base

Investment has been made to reduce our overarching maintenance need and to improve facilities in line with our changing service delivery need requirements. Since LGR a total repairs investment has included £82.5k on the creation of disabled toilets, fire alarm and emergency lighting systems. Despite this investment however, there are gaps between our current asset portfolio and our 'ideals' for the future.

#### 6.1.1 Cremator Replacement and Mercury Abatement

The remaining anticipated lifespan of the Cremators at Mountsett Crematorium is approximately 6 years. In 2003/04 prior to LGR, Mountsett Crematorium Joint Committee established a Cremator Replacement Reserve Fund with an annual contribution of 20k factored into the revenue budget. Following LGR, the Committee updated its reserve policy approving all additional surplus generated (over and above budget) to be transferred to the Cremator Replacement reserve.

In order to ensure sufficient funding for the future replacement of cremators in 2020 the Committee approved an increased budgeted contribution along with the continued policy to transfer all additional surpluses to the Cremator Reserve in 2013/14.

It is estimated that, based on today's prices, the funding required for the future cremator replacement (exc Mercury Abatement Technology) is £500k per cremator.

In 2004 DEFRA issued guidelines in the cremation industry advising that at least 50% of all cremations should be mercury abated by the end of 2012. Should this not be achievable, legislation would be introduced whereby all crematoria undertaking excess of 1970 cremations during 2003 would be required to install abatement equipment.

The Federation of Cremation Authorities felt that rather than the cost of Mercury Abatement being met by the busiest crematoria the cost should be shared around the industry and introduced the CAMEO scheme (a burden sharing scheme where those who with abatement equipment would receive payment from those without, based on the number of cremations undertaken).

In 2003 Mountsett Crematorium carried out significantly less cremations than the threshold set out in the 2003 legislation (1,326) and is therefore not compelled to install equipment in line with legislation. In consideration of this Members of the Joint Committee agreed that the Mountsett Crematorium should join the CAMEO scheme and burden share with Durham Crematorium, rather than install abatement equipment.

Whilst it is envisaged that the number of projected cremations will continue to be lower than the legislative threshold, there are strong environmental reasons why, when replacing cremators in the future, they should be replaced with Mercury Abatement equipment.

Our Cremator Reserve fund as at the 1<sup>st</sup> April 2014 was £xyz (2013/14 Joint Committee Accounts), with budgeted contributions into the reserve of £xyz during 2013/14 thus resulting in an estimated year end reserve balance of £xyz.



<b>GAP 1</b>	Installation of new crematorium extension building in order to house new cremators and associated plant	<b>Target:</b> 2020
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<b>GAP 2</b>	Installation of new Cremators to Mountsett Crematorium that comply with the requirements of the Environmental Permitting (England and Wales) Regulations 2007 – The Environmental Protection (England) (Crematoria Mercury Emissions) direction 2008	<b>Target:</b> 2020
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### 6.1.2 Outstanding Repairs

Mountsett Crematoria is well located in terms of the service required and provides an ideal atmosphere for customers and users. We consider that both are suitable for use and matches the majority of the criteria set out as our ‘ideals’. There are however, improvements that can be made to portfolio which are identified below:

Repairs and maintenance investment from 2014/15 onwards is currently estimated at £2,815,439 through the implementation of a robust repairs and maintenance strategy. There are also other works in the long term categories in the condition survey that will need to be considered going forward. The investment does not include the future Cremator Replacement requirements

In addition to those works identified in the Condition Survey, a number of works which are outside the scope of this particular survey type have been identified. As detailed below an identified portfolio gap is the need to have a maintenance plan which will address repair and improvement need going forward. The Plan has been developed and is set out at Section 8.2 below and includes work identified outside the condition survey remit.

<b>GAP 3</b>	Develop a maintenance plan that will address future repairs and maintenance. As identified in the Condition Survey in Autumn 2013 to identify any new and emerging maintenance priorities going forward.	<b>Target:</b> January 2015
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**Redecoration**

The Mountsett Condition Survey includes redecoration requirements and indicative costs (8k) with the majority of work required in 2015/16. Therefore it is proposed that this is placed on a two year cycle and that funding be secured in order to carry out this work. It is however appreciated that redecoration works may need to be aligned to the delivery of other maintenance and improvement works. (GAP 3). The schedule may therefore need to be revisited and adapted to coincide with these works.

<b>GAP 4</b>	Secure a budget, and develop a 2 year schedule for internal and external redecoration	<b>Target:</b> April 2015
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**6.1.3 Suitability**

As highlighted in Section 4 Suitability Surveys are not in place for most of the County Councils property portfolio and will need to be addressed to determine whether the current buildings are suitable in terms of service delivery and in the right location.

The Mountsett Crematorium property manager has carried out a suitability audit which has shown generally the suitability of the building to deliver the service is good.

Health and Safety requirements are being satisfactorily met and the premises are considered suitable in terms of internal layouts. The location of the Chapel of Remembrance is considered suitable in terms of image location and environment being situated away from the main chapel in a secluded and peaceful area setting the right tone for the service it provides.

The main areas of weakness in terms of suitability are:-

### **Catafalque enlargement**

Currently within Mountsett crematorium we are unable to carry out the cremation of larger coffins due to the transfer doors from the catafalque to the charging area being too small.

<b>GAP 5</b>	Carry out the enlargement of doors from Catafalque area	<b>Target:</b> March 2015
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### **Re new south Perimeter fencing**

The fencing around the south perimeter is showing signs of wear and tear and requires replacing.

<b>GAP 6</b>	Carry out the replacement of south perimeter fencing	<b>Target:</b> March 2015
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### **Hand rails to Book of Remembrance**

The handrails leading down to the Book of Remembrance are in need of cleaning and re-decoration.

<b>GAP 7</b>	Carry out the re-painting of hand rails.	<b>Target:</b> March 2015
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### **Order of service display screen**

Currently within Mountsett Crematorium there are no facilities in which to display the order of services for family members. This is an opportunity in which we can provide a display screen outside of the main

chapel.

<b>GAP 8</b>	Carry out the installation of order of service screen.	<b>Target:</b> September 2015
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### **Car Park Extension**

A feasibility study will need to be carried out, specifically for the development of a car park extension due to the increased number of vehicles attending funerals.

<b>GAP 9</b>	Carry out feasibility study in relation to increasing parking facilities	<b>Target:</b> September 2015
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### **Main entrance and exit road**

A feasibility study will need to be carried out, specifically for the re-development of the existing roadway in and out of the crematorium, as larger vehicles are causing damage to grass areas.

<b>GAP 10</b>	Carry out feasibility study in relation to increasing width of roadway.	<b>Target:</b> March 2015
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### **Flagged walkway to entrance chapel**

The flagged pathway leading from the car park to the entrance chapel have recently become uneven and require re-setting.

<b>GAP 11</b>	Carry out improvement works to uneven flagged pathway	<b>Target:</b> March 2015
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### **Replacement of Ride on Grass cutter**

The grass cutter currently being used at mountsett has been loaned from bereavement services; this machine is now out of date and requires renewing. Unfortunately this piece of equipment is not on a replacement list and is a vital piece of equipment for Mountsett.

<b>GAP 12</b>	Source suitable budget to replace Grass cutter.	<b>Target:</b> March 2015
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### **Installation of shower in staff changing rooms**

The staff changing rooms currently have no shower facilities in order to get changed and showered before and after services.

<b>GAP 13</b>	Source suitable budget to install shower and tile area.	<b>Target:</b> May 2015
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### **Replacement of Sound system for chapel**

The sound system within the chapel has been in situ for a number of years and requires upgrading with new equipment to allow Wesley to prepare and play latest music tracks along with replacement of speakers.

<b>GAP 14</b>	Source suitable budget and carry out replacement for music system.	<b>Target:</b> May 2015
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### **Replacement of CCTV Equipment**

The CCTV system within the crematorium has been in situ for a number of years and requires upgrading with new equipment.

<b>GAP 15</b>	Source suitable budget and carry out replacement for CCTV system.	<b>Target:</b> May 2015
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### Memorial Plaques

The Joint Committee agreed to the sale of memorial plaques which are to be displayed on the outer walls of the chapel of remembrance. This has proved popular and consideration needs to be given for the installation of memorial towers in crematorium grounds.

<b>GAP 16</b>	Carry out the installation of memorial towers within the crematorium grounds.	<b>Target:</b> July 2015
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### 6.1.4 Accessibility

Equality colleagues have developed an Access Strategy the purpose of which, is to identify accessibility works through Audits and to agree, working alongside services, and through the priorities identified in SAMPs accessibility works that have been carried out during the 2014 year ensuring that our Crematorium is fully DDA compliant.

### 6.1.5 Energy

As identified in Section 4.2.5 our energy cost and CO<sup>2</sup> emissions are high, for obvious reasons, when compared to the rest of the Council portfolio. Benchmarking data with other local authority similar property types is available through the Chartered Institute of Public Finance and Accountancy (CIPFA) at a cost of approximately £200 plus VAT and would allow us to make a like for like comparison and help us to monitor energy performance improvement. Notwithstanding that comparable are not presently available; we remain committed to reducing our energy costs and CO<sup>2</sup> emissions.

The installation of solar photovoltaics (PV) panels on our Crematorium and the possibility of re-using

waste heat generated by the installation of a heat exchanger system have been identified as a means by which we could possibly heat out premises, save energy costs and reduce our carbon dioxide emissions. Further exploration around the feasibility and associated costs will however, need to be determined.

<b>GAP 17</b>	<b>Target:</b> 2020
Determine the feasibility and cost of installing a heat exchanger system and of installing Solar PV Panels	

## 7. Closing the gaps in our Provision

As determined by our Gap analysis there is specific areas that require investment so that we are able to achieve our 'ideal' property, and thus allow us to deliver our service vision. In order for the SAMP to be an effective planning tool in mapping our progress, it will be reviewed annually to take account of future emerging needs, whilst also re-visiting our stated priorities (Section 8)

### 7.1 How we intend to close the 'gap'

We recognise the need to use asset management planning as a strategic tool to tackle our property related issues and problems, and to steer investment in line with our priorities. The key projects and targets which we believe will enable us to close some of the 'gaps' are set out in section 8, and the platforms which can enable us to reach our property 'ideals' for the future described below.

#### 7.1.1 Reserve Fund

In 2003/04 (pre Local Government Re-organisation) a ring fenced reserve fund, met from surpluses generated by the crematorium, was established for the purpose of which was to accommodate the future capital investment requirements regarding cremator replacement and any risk / Asset management issues as they might arise. These reserves were developed in the context of a financial strategy aimed at providing sufficient funding within the Mountsett Crematorium accounts

The Reserve Fund presently comprises:

Reserve	Balance @ 1 <sup>st</sup> April 2014 £	Transfer Reserve £ to	Transfer Reserve £ from	Estimated Balance @ 31 <sup>st</sup> March 2015 £
Cremator Replacement	(363,397)	(115,293)	10,200	(468,490)
Repairs	(59,558)	(15,000)	0	(74,558)
<b>Total</b>	<b>(422,955)</b>	<b>(130,293)</b>	<b>10,200</b>	<b>(543,048)</b>

In addition the following Revenue Budgets are available for Repairs and Maintenance

General repairs and maintenance	Equipment Repairs and Servicing	R&M budget Available
79,200	30,000	109,200

## 7.2 How we intend to monitor the 'gaps' in our provision

The Mountsett Crematorium Joint Committee meets Quarterly to discuss all issues relating to Mountsett Crematorium which are highlighted through the Superintendent and Registrars reports. In addition to their remit as set out in Section 2, the Committee will also be used as a means to refine the recognised gaps in our portfolio, direct funds and monitor delivery of our SAMP.

## 7.3 How we intend to determine future investment priorities and mitigate risk

Mountsett Crematorium is providing the required service to the residents of County Durham and other users of our service however, as with any property changes and improvements are continually required to keep up to date with 21<sup>st</sup> century service delivery needs, with routine investment also required in respect of repairs and maintenance issues to prevent premises from further deterioration.

In developing priorities for investment, and to ensure that required Service delivery improvements are made, we have adopted a robust options appraisal process in order to consider needs fully, whilst also following the Council's corporate risk assessment protocols when assessing any project or investment



opportunity.

### 7.3.1 Options Appraisals and Criteria for Determining Priorities

As a Service, we always ensure that full options appraisals are undertaken by a team of multi-disciplined officers when considering investment, including representatives from Bereavement Services and colleagues in Asset Management. Advice and support is also taken from other appropriate Council Services where required. The aim of any options appraisal is to provide value for money solutions that meet our strategic objectives and which also:

- Consider all delivery avenues for projects, including changes in the way we provide our service
- Undertake feasibility options for projects which involve maintenance and refurbishment works and,
- Prepare fully costed project appraisals, whilst also identifying project benefits and risks

Currently we have 2 options with regards to the Crematorium Improvement Works.

Dependant on Members agreement, this work could be funded by a mixture of earmarked reserves and a loan.

In future months/years, we will need to undertake full and robust options appraisals in respect of the 'gaps' that have been identified (as set out in Section 6) and how we will deliver value for money solutions in respect of these issues.

A high level options appraisal on each gap identified is shown below. This details potential high level considerations for taking forward work to minimise our identified gaps.

GAP IDENTIFIED			OPTION 1	OPTION 2
<b>GAP 1</b>	Installation of new crematorium extension building in order to house new cremators and associated plant		Do Nothing	Feasibility Study
<b>GAP 2</b>	Delivery of new Cremators to Mountsett Crematorium that comply with the requirements of the Environmental Permitting (England and Wales) Regulations 2007 – The Environmental Protection (England) (Crematoria Mercury Emissions) direction 2008		Do Nothing	Feasibility Study
<b>GAP 3</b>	Develop a maintenance plan that will address future repairs and maintenance. As identified in the Condition Survey in 2012 to identify any new and emerging maintenance priorities going forward.		Do Nothing	Feasibility Study
<b>GAP 4</b>	Secure a budget, and develop a 2 year schedule for internal and external redecoration		Do Nothing	Maintenance Plan
<b>GAP 5</b>	Carry out the enlargement of doors from Catafalque area		Do Nothing	Maintenance Plan
<b>GAP 6</b>	Carry out replacement of south perimeter fence		Do Nothing	Maintenance Plan
<b>GAP 7</b>	Carry out upgrade and painting of hand rails		Do Nothing	Maintenance Plan
<b>GAP 8</b>	Carry out the installation of order of service screen.		Do Nothing	Maintenance Plan
<b>GAP 9</b>	Carry out feasibility study in relation to increasing parking facilities		Do Nothing	Feasibility Study
<b>GAP 10</b>	Carry out feasibility study in relation to increasing width of roadway.		Do Nothing	Feasibility Study
<b>GAP 11</b>	Carry out improvement works to uneven flagged pathway		Do Nothing	Maintenance Plan
<b>GAP 12</b>	Source suitable budget to replace Grass cutter.		Do Nothing	Maintenance Plan
<b>GAP 13</b>	Source suitable budget to install shower to changing room		Do Nothing	Maintenance Plan
<b>GAP 14</b>	Carry out the replacement of sound system within Chapel.		Do Nothing	Maintenance Plan
<b>GAP 15</b>	Carry out the replacement of CCTV system within Chapel.		Do Nothing	Maintenance Plan
<b>GAP 16</b>	Carry out the erection of a memorial towers.		Do Nothing	Maintenance Plan
<b>GAP 17</b>	Determine the feasibility and cost of installing a heat exchanger system and of installing Solar PV Panels		Do Nothing	Maintenance Plan

### 7.3.2 Risk Assessments

The Council has a formal adopted Risk Management Policy and Strategy which sets out the approach to risk management. It ensures consistency of approach and an understanding of the management of business risks across the Council, with each Service having a designated Risk Manager to mitigate risks associated with Bereavement Services strategic business objectives.

Through this SAMP we therefore hope to consider the areas of greatest risk to our assets over the short to medium term, and particularly for those 'gaps' which have been identified. In turn this will also help us to determine whether additional finances, which cannot be presently met from our Reserve Fund, are required and avoid longer-term service delivery

problems. The approach to risk assessment through the SAMPs is approached by reviewing each identified gap in turn and highlighting potential risks.

### Property Risk Assessment (for 'gaps' in existing portfolio)

	GAP IDENTIFIED	RISK IDENTIFIED	MITIGATION
<b>GAP 1</b>	Delivery of new extension to Mountsett Crematorium that will allow us to comply with the requirements of the Environmental Permitting (England and Wales) Regulations 2007 – The Environmental Protection (England) (Crematoria Mercury Emissions) direction 2008	<ol style="list-style-type: none"> <li>1. Cremator Reserve Fund will not be sufficient to meet the needs of replacement in 2020</li> <li>2. Use of service will decline and will impact on Reserve balance</li> <li>3. May be subject to adverse publicity</li> <li>4. Failure before target date.</li> </ol>	<ol style="list-style-type: none"> <li>1. Do Nothing</li> <li>2. Establish clear lines of communication with all interested parties and undertake consultation</li> <li>3. Increase charges.</li> </ol>
<b>GAP 2</b>	Delivery of new Cremators to Mountsett Crematorium that comply with the requirements of the Environmental Permitting (England and Wales) Regulations 2007 – The Environmental Protection (England) (Crematoria Mercury Emissions) direction 2008	<ol style="list-style-type: none"> <li>1. Cremator Reserve Fund will not be sufficient to meet the needs of replacement in 2020</li> <li>2. Use of service will decline and will impact on Reserve balance</li> <li>3. May be subject to adverse publicity</li> <li>4. Failure before target date.</li> </ol>	<ol style="list-style-type: none"> <li>1 &amp; 2 Reserve Fund for cremator replacement including mercury abatement is on target for 2020. Based on current estimates for replacement and service demand it is estimated that the fund will have a 50% surplus</li> <li>3. Establish clear lines of communication with all interested parties and undertake consultation</li> <li>4. Partial upgrade 1 cremator</li> <li>5. Increase charges.</li> </ol>
<b>GAP 3</b>	Develop a maintenance plan that will address future repairs and maintenance. That will be identified in the Condition Survey in early 2015 to identify any new and emerging maintenance priorities going forward.	<ol style="list-style-type: none"> <li>1. The cost of maintenance and repair will be high</li> <li>2. The Reserve fund resources available to implement all necessary repairs and maintenance will not suffice</li> <li>3. There may be no available resources to implement actions</li> </ol>	<ol style="list-style-type: none"> <li>1 &amp; 2 Develop a suitable maintenance and investment plan to address all urgent and essential property needs</li> <li>3. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund.</li> </ol>
<b>GAP 4</b>	Secure a budget, and develop a 2 year schedule for internal and external redecoration	<ol style="list-style-type: none"> <li>1. The Reserve fund resources available to carry out repairs outside the urgent and essential category at Gap 2 above will not suffice</li> <li>2. Re-decoration on a 2 year cycle will not align with maintenance plan (Gap 2)</li> </ol>	<ol style="list-style-type: none"> <li>1 Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund.</li> <li>2 Develop a suitable re-decoration investment plan and align this with urgent and essential</li> </ol>

GAP IDENTIFIED		RISK IDENTIFIED	MITIGATION
<b>GAP 5</b>	Carry out the enlargement of doors from Catafalque area	<ol style="list-style-type: none"> <li>1. The cost of repair is £2,000</li> <li>2. Resources may not be available to replace items</li> </ol>	<p>category works</p> <ol style="list-style-type: none"> <li>1. Develop a suitable investment plan for repair.</li> <li>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 6</b>	Carry out the replacement of South perimeter fence.	<ol style="list-style-type: none"> <li>1. The cost of repair is £6,300</li> <li>2. Resources may not be available to replace items</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop a suitable investment plan for repair.</li> <li>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 7</b>	Carry out re-decoration work to hand rail leading to Book of Remembrance.	<ol style="list-style-type: none"> <li>1. The cost of repair is £1,200</li> <li>2. Resources may not be available to replace items</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop a suitable investment plan for repair.</li> <li>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 8</b>	Carry out the installation of order of service screen.	<ol style="list-style-type: none"> <li>1. No System available to display order of service.</li> <li>2. Resources may not be available to carry out work</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop a suitable investment plan for repair.</li> <li>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 9</b>	Carry out feasibility study in relation to increasing parking facilities	<ol style="list-style-type: none"> <li>1. The cost of maintenance and repair will be high</li> <li>2. The Reserve fund resources available to implement all necessary repairs and maintenance will not suffice</li> <li>3. There may be no available resources to implement actions</li> </ol>	<ol style="list-style-type: none"> <li>1. Carry out a feasibility study to determine whether increased parking facilities can be achieved.</li> <li>2 &amp; 3 Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 10</b>	Carry out feasibility study in relation to increasing width of roadway.	<ol style="list-style-type: none"> <li>1. The cost of maintenance and repair will be high</li> <li>2. The Reserve fund resources available to implement all necessary repairs and maintenance will not suffice</li> <li>3. There may be no available resources to implement actions</li> </ol>	<ol style="list-style-type: none"> <li>1. Carry out a feasibility study to determine whether road systems can be increased.</li> <li>2 &amp; 3 Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</li> </ol>
<b>GAP 11</b>	Carry out improvement works to uneven flagged pathway	<ol style="list-style-type: none"> <li>1. The cost of maintenance and repair will be high</li> <li>2. The Reserve fund resources available to implement all necessary repairs and maintenance will not suffice</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop a suitable investment plan for repair.</li> <li>2. Explore the potential for increasing the amount of surplus that can be placed in the</li> </ol>

	GAP IDENTIFIED	RISK IDENTIFIED	MITIGATION
<b>GAP 12</b>	Source suitable budget to replace Grass cutter.	<p>3. There may be no available resources to implement actions</p> <p>1. The cost of repair is £15,000</p> <p>2. Resources may not be available to replace items</p>	<p>Repair Reserve Fund</p> <p>1. Develop a suitable investment plan for replacement.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</p>
<b>GAP 13</b>	Source suitable budget to install shower in staff changing area.	<p>1. No Shower facilities available for staff to change.</p> <p>2. Resources may not be available to carry out work</p>	<p>1. Develop a suitable investment plan for installation.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</p>
<b>GAP 14</b>	Source suitable budget to replace sound system.	<p>1. Sound system has been in place for a number of years and requires upgrading.</p> <p>2. Resources may not be available to carry out work</p>	<p>1. Develop a suitable investment plan for replacement.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</p>
<b>GAP 15</b>	Source suitable budget to replace CCTV system.	<p>1. CCTV system has been in place for a number of years and requires upgrading.</p> <p>2. Resources may not be available to carry out work</p>	<p>1. Develop a suitable investment plan for replacement.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</p>
<b>GAP 16</b>	Source suitable budget to install memorial towers in crematorium grounds.	<p>1. Memorial plaque sales are increasing and other alternatives require investigation.</p> <p>2. Resources may not be available to carry out work</p>	<p>1. Develop a suitable investment plan for installation.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund</p>
<b>GAP 17</b>	Determine the feasibility and cost of installing a heat exchanger system and of installing Solar PV Panels	<p>1. Energy costs and CO<sub>2</sub> emissions will not be reduced.</p> <p>2. Associated project delivery costs and feasibility will prohibit delivery of the project.</p>	<p>1. Carry out a feasibility study to determine associated costs and potential to deliver project.</p> <p>2. Explore the potential for increasing the amount of surplus that can be placed in the Repair Reserve Fund.</p>

## 8. Our Priorities for Delivery

In terms of our priorities over the short, medium and long term, we have already established our property gaps, this section of the SAMP summarises our key projects required to close these gaps. These projects are detailed at Appendix A and show how these projects are aligned to the identified gaps. The Appendix also demonstrates how these projects align themselves with our Vision as set-out in Section 1. These will be subject to updates as the SAMP moves forward.

### 8.1 Cremator Replacement and Relining

In the long term (10 years) our priority will be to ensure our cremators are replaced to control mercury emissions from the Crematorium – The Environmental Protection (England) (Crematoria Mercury Emissions) Direction 2008, advising that at least 50% of all cremations should be mercury abated by 1<sup>st</sup> January 2013 and 100% by 2020.

Notwithstanding the legislative imperative above, there also exists the issue of operational costs and CO<sup>2</sup> emissions (Section 4 above) and potential rising maintenance and repair costs. The cremators lifespan in 2002 was estimated to be approximately 10 years and as the cremators get older costs associated with maintenance and repair will rise, and parts will be obsolete. A 3 year service contract is in place with Phoenix Partnership to cover the period of 2013-2016 inclusive to ensure optimum levels of maintenance.

In the short to medium and long term we will continue to maintain our crematorium and reline our cremators. Cremator relining will be carried out:

- No1 Cremator 2014, 2018,
- No2 Cremator 2016, 2020,

Cremator Hearth Replacement:

- No1 Cremator 2016, 2020,
- No2 Cremator 2015, 2019,



*Chapel*

## 8.2 Outstanding Repairs (Identified in the Condition Survey)

In the short (2014/15) to medium term (2016/17) our aim is to address those urgent repair and maintenance works, identified in our Condition Survey and those repairs identified by the Bereavement Services Manager.

Previously we had carried out a Feasibility study which in turn lead to the redevelopment work in creating additional disabled toilet facilities.

There will also be the requirement for us to commission an up to date Condition Survey. This will ensure appropriate investment is made across our crematorium including the development of a maintenance and investment plan. This will form part of an overall 5 year investment plan for the improvement of our crematorium.

### 8.2.1 Maintenance Plan

Our crematorium will be subject to an annual maintenance regime to ensure that is maintained to an appropriate standard with, financial and other risks also controlled. As part of this we regime, we recognise that the maintenance of our assets will fall into two distinct categories:

- **Reactive Maintenance** - i.e. the repair of components upon failure. Repair may have to take place immediately (emergency repairs) or almost immediately (urgent repairs) in order that the premises may continue to function effectively or safely, and
- **Planned Maintenance** – i.e. carried out to reduce the level of reactive maintenance, by replacing component and elements of repair before they have deteriorated to a critical level. This will comprise of both regular servicing of equipment and inspection/testing in accordance with the requirements of regulations (routine maintenance) and planned repair or replacement of deteriorated components, such as maintenance carried out according to planned recurrent cycles (for example, redecoration) or according to the lifecycle of the component/element (for example re-roofing)



*Crematorium*

Over the next year we will continue to address any reactive needs in the estate, as and when they may arise, and we will also seek to undertake planned maintenance works. Those works which need to be considered for investment are listed below, with any works not addressed during 2014/15-15/16, rolled forward.

The works and costs listed below are estimated and as such are indicative costs only. A Feasibility Study will be required before final budget costs can be established.

**Planned Maintenance 2014/15 Priority 1**

PROJECT	Budget	EST COST
Upgrade and paint hand rails	Premises	£ 1,200
Renew South perimeter (main road) fence	Premises	£ 6,300
Carry out improvement to catafalque doors	Premises	£ 2,000
Road widening	Premises	£ 35,000
Carry out Re-lining of cremators x1	Premises	£ 22,000
Re-placement of grass cutter	Reserves	£ 15,000
<b>ESTIMATED TOTAL SPEND</b>		<b>£ 81,500</b>

**Planned Maintenance 2015/16 Priority 2**

PROJECT	Budget	EST COST
Install Shower to changing room	Premises	£ 10,000*
Provide order of service screen.	Premises	£ 2,100 *
Re-placement of Sound system within Chapel	Premises	£ 10,675
Re-placement of CCTV system within Crematorium	Premises	£ 3,000*
Installation of Memorial Tower	Premises	£ 5,000*
Tarmac roads and car Park	Premises	£ 50,000
Re-placement of hearth	Premises	£ 2,500
Re-decoration works	Premises	£ 7,500
<b>ESTIMATED TOTAL SPEND</b>		<b>£ 90,775</b>



### Planned Maintenance 2016/17 Priority 3

PROJECT	Budget	EST COST
Re-Decoration Works	Premises	£ 7,500
Carry out Re-lining of cremators x1	Premises	£ 27,950
Carry out Re-lining of hearths x1	Premises	£ 2,500
Installation of Memorial Tower	Premises	£ 5,000*
<b>ESTIMATED TOTAL SPEND</b>		<b>£ 42,950</b>

### Planned Maintenance 2017 onwards Priority 4

PROJECT	Budget	EST COST
Re-Decoration Works	Premises	£ 15,000
Carry out extension to crematorium	Premises	£ 1,492,314
Carry out upgrade to electricity supply	Premises	£ 75,000
Carry out installation of cremators and Mercury Abatement	Premises	£ 955,000
Carry out Re-lining of cremators x2	Premises	£ 55,900
Carry out Re-lining of hearths x2	Premises	£ 5,000
<b>ESTIMATED TOTAL SPEND</b>		<b>£ 2,598,214</b>

### 8.3 Suitability

In the short term (2014/15), our aim is to address those issues works which have potential health and safety implications. Our priority will also be to ensure that our crematorium continues to meet the expectations of all our service users, and demonstrates a professional and dignified service. In the medium term (2016-17) our aim is therefore, to address those issues identified in the feasibility report.

### 8.4 Accessibility

Our aim is to ensure that are premises are DDA compliant.

## 9. Financial Resources Available to Deliver our Priorities

Investment in our Crematorium is supported through our Crematorium Repair Reserves. This is reviewed annually by the Mountsett Crematoria Joint Committee and is aligned to its budget setting processes.

In Order to ensure that the repairs identified within this Service Asset Management Plan can be carried, funding is to be allocated from a number of sources including:-

- Repairs and Maintenance Revenue Budget
- Contributions from the Repairs Reserve
- Reduced contributions to the Repairs Reserve in future years
- Prudential Borrowing



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## Mountsett Crematorium Joint Committee



3 October 2014

## Financial Management System (FMS) – Transfer to SAGE Accounting Software



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## Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee

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### Purpose of the Report

1. The purpose of this report is to present for Member's consideration, the business case and implementation requirements for the transfer of the Financial Management Information from the current FMS – Oracle to a standalone SAGE system. Similar arrangements are in place at the Central Durham Crematorium.

### Background Information

2. In accordance with Durham County Council's Annual Internal Audit plan, a review of the Mountsett Crematorium was undertaken in February 2014
3. In its review, Internal Audit issued the following recommendation
  - **A business case for the implementation of the SAGE Accounting System be presented and considered by the Joint Committee.**
4. Members considered an action plan arising from the Audit at the April 2014 meeting and requested that a full report, identifying the set up requirements, will be brought to the October meeting of the Joint Committee.
5. The SAGE 50 Financial Package has proven to be an effective financial management system at Central Durham Crematorium, reducing duplication and improving efficiency. It is envisaged that the processes at Mountsett Crematorium would mirror those currently undertaken at Durham Crematorium. The implementation of SAGE will allow us to better segment the Mountsett Crematorium Accounts and has a number of other inventory recording benefits including Purchase Orders and Customer Invoices. The need for the Crematorium to ensure internal control and sound financial management would be better satisfied by the introduction of the Sage Software package.

### Set up requirements for the transfer to SAGE

### Purchase and ICT Installation

6. The SAGE 50 Financials software provides multi user access to a financial management system that enables robust Financial, Budget, Customer, Supplier and Purchase Order Management.
7. The Sage 50 Financial Package, which includes Sage Cover, an element of Training and an invoice starter pack, would provide best value for money in line with the Joint Committees requirements. This package is currently successfully used by the Central Durham Crematorium. The cost of this package is £280. In addition, in order to access the system at both the Crematorium and at County Hall, it is anticipated that an additional 5 licences costing £1,425 would be required. An annual subscription fee of approximately £1,000 is also required.
8. Discussions with Durham County Council's ICT Service have identified that the current PC and network provision at Mountsett Crematorium is compatible for SAGE Software installation and there will be no charge for the ICT installation works.

### **Bank Account**

9. Mountsett Crematorium Joint Committee's financial transactions are currently undertaken via the Durham County Council and through its bank account. In order to transfer to SAGE the Joint Committee would need to set up a separate bank account
10. In November 2013 Durham County Council received notification that the incumbent banking supplier (Co-operative Bank) will be exiting the local authority market. The Council's current contract with the Co-operative is due to expire on 31 March 2016 and the Council is required to appoint a new supplier in advance of this date. The Council's strategy is to appoint a new provider by January 2015 and to commence migration to the new banking arrangements.
11. Durham County Council's Ledger Manager has advised that the new supplier appointed by January 2015 will also have the ability to include Mountsett Crematorium within its Portfolio.

### **Project Management / Implementation**

12. Members will recall from the previous report that the SAGE System was implemented at the Central Durham Crematorium during 2010/11 due to the FMS (Oracle) being inaccessible to Crematorium staff. It has proven to be an effective financial management system (FMS) and has, over time, reduced duplication and improved efficiency. The initial set-up, transfer and archiving of historic data was project managed by the Finance Team who support the committee without any adverse implications on service delivery or the provision of financial information.
13. Initial discussions between the Finance Team and the Bereavement Services Manager have taken place and a gap analysis exercise commenced. It is envisaged that the processes at Mountsett Crematorium would mirror those currently undertaken at Durham Crematorium.

14. Subject to approval by members, the SAGE implementation can commence during November/ December 2014 with the system ready for use for the new financial year (1<sup>st</sup> April 2015).

### **Recommendations**

15. It is recommended that:

- Members note the SAGE System FMS requirements and implementation date, approving the transfer from the current FMS - Oracle to SAGE.

### **Background Papers**

April 2014 meeting – Response to Internal Audit report.

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**Contact(s): Paul Darby 03000 261930**  
**Jo McMahon 03000 261968**

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## **Appendix 1: Implications**

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### **Finance**

The finance implications associated with this report are shown within the body of the report. Initial set up charges will cost £1,705 with an annual charge of approximately £1,000.

### **Staffing**

There are no staffing implications associated with this report.

### **Risk**

Addressing the recommendations arising from the Annual Internal Audit Report 2013-14 will ensure that the Joint Committee will improve its governance arrangements and address the minor inefficiencies identified with regards to the maintenance of the Joint Committees books and records. Failure to address these concerns could potentially adversely affect future audit conclusions and could also affect the working relationship that exists with our internal and external auditors.

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

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

### **Accommodation**

There are no Accommodation implications associated with this report.

### **Crime and Disorder**

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

### **Human Rights**

There are no Human Rights implications associated with this report.

### **Consultation**

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

### **Procurement**

Due to the minimal costs of the SAGE Accounting System, there are no procurement legislation requirements. Training will be arranged for Crematorium staff to ensure and reinforce compliance with Durham county Councils and The Joint Committee's procurement procedures.

### **Disability Discrimination Act**

There are no Disability issues associated with this report.

### **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.



## **Mountsett Crematoria Joint Committee**

**3 October 2014**

**External Audit Report – Issues Arising  
report for the year ended 31 March  
2014.**



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### **Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources & Treasurer to the Joint Committee**

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#### **Purpose of the Report**

1. The purpose of this report is to present to the Mountsett Crematorium Joint Committee, the External Auditors (BDO LLP) Issues Arising Report for the year ended 31<sup>st</sup> March 2014.

#### **Background Information**

2. In June 2014, in line with the statutory requirements of a Smaller Relevant Body, the Mountsett Crematorium Joint Committee submitted the Small Bodies in England Annual Return for the year ended 31<sup>st</sup> March 2014 to BDO LLP for audit under the limited assurance audit regime.
3. This Audit has now concluded and the Issues Arising Report has been received (see Appendix 2).

#### **External Audit Findings and Required Action**

4. The Audit has not highlighted any material weaknesses around the Joint Committees system of internal control and has concluded that the return is a true and fair view of the financial position at 31 March 2014.
5. The report issued on 2 September 2014 contains an inaccuracy in terms of signed and numbered minutes. This has been challenged and BDO LLP have emailed to confirm that the issue raised in their report can be disregarded (see Appendix 3).

#### **Recommendations**

- Members of the Joint Committee note the conclusion of the Crematorium Audit and the contents of the External Auditor's Issues Arising Report (Attached at Appendix 2 and Appendix 3)

#### **Background Papers**

Issues Arising Report for the year ended 31 March 2014

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**Contact(s): Paul Darby 03000 261930**  
**Jo McMahon 03000 261968**

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## **Appendix 1: Implications**

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### **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.

### **Staffing**

There are no staffing implications associated with this report.

### **Risk**

No issues were highlighted in the External Auditor's Issues Arising Report for the year ended 31<sup>st</sup> March 2014 thus demonstrating the Joint Committee's governance arrangements and awareness of risks associated with the Crematorium operations.

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

### **Accommodation**

There are no Accommodation implications associated with this report.

### **Crime and Disorder**

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

### **Human Rights**

There are no implications associated with this report.

### **Consultation**

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

### **Procurement**

There are no implications associated with this report.

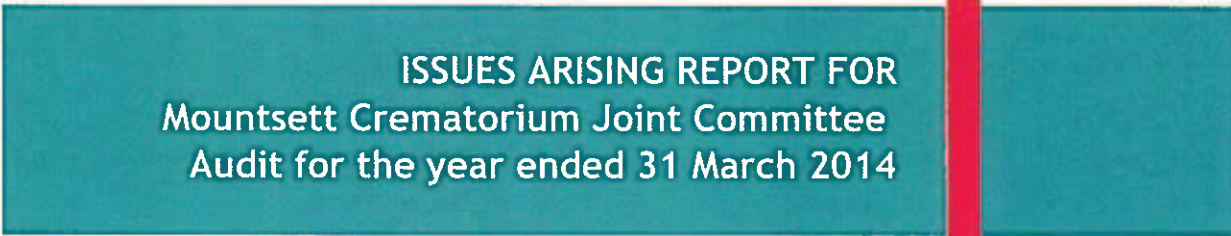

### **Disability Discrimination Act**

There are no implications associated with this report.

### **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

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**ISSUES ARISING REPORT FOR  
Mountsett Crematorium Joint Committee  
Audit for the year ended 31 March 2014**

## Introduction

The following matters have been raised to draw items to the attention of Mountsett Crematorium Joint Committee. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2014.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Minutes

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The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

#### **Minutes**

##### *What is the issue?*

The body produced printed minutes, which were submitted for audit purposes. The pages were not initialled by the person signing the minutes.

##### *Why has this issue been raised?*

This body submitted minutes for audit purposes which were not maintained in accordance with schedule 12, paragraph 41(2) of the Local Government Act 1972.

##### *What do we recommend you do?*

The body should ensure with immediate effect that if a loose leaf minute book is maintained the loose leaf pages are consecutively numbered and initialled by the person signing the minutes.

Minutes must be maintained in accordance with the Local Government Act 1972. Loose leaf minute books are lawful but the loose leaf pages must be consecutively numbered and each page must be initialled by the person signing the minutes.

Further guidance on this matter can be obtained from the following source(s):

Local Council Administration, 8th Edition, Charles Arnold-Baker, Chapter 7

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 02 September 2014

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## Joanne McMahon

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**From:** Council Audits <councilaudits@bdo.co.uk>  
**Sent:** 15 September 2014 13:43  
**To:** Joanne McMahon  
**Subject:** Mountsett Crematorium Joint Committee

Dear Mrs McMahon

Further to our conversation, we are now satisfied that minutes are being correctly signed and initialled on each page by the person signing the minutes. The issues raised with our audit, can therefore now be disregarded.

Kind regards

MATT PICKETT CPFA  
Local Council Audit Team  
+44(0)23 8088 1915 (DDI)  
+44(0)87 1429 0742 (Fax)  
[matt.pickett@bdo.co.uk](mailto:matt.pickett@bdo.co.uk)

For and on behalf of BDO LLP  
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**CENTRAL SOUTH MID MARKET**  
ADAPTABLE **UPBEAT** **INTERNATIONAL**  
CONFIDENTIAL **INNOVATIVE**  
COMMERCIAL **AMBITIOUS**  
VITAL **BOLD**

**BDO - MID MARKET ADVISOR OF CHOICE IN THE CENTRAL SOUTH\***

\*Based on listed auditor in accounts filed at Companies House for privately owned companies with turnover between £10-300M registered in south Hampshire, Isle of Wight, Dorset, South Wiltshire or Chichester and surrounding area as at Feb 2014

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## Mountsett Crematorium Joint Committee

3 October 2014

**Financial Monitoring Report – Position at 31/08/14, with Projected Outturn to 31/03/15**




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**Joint Report of Terry Collins – Corporate Director: Neighbourhood Services; Don McLure – Corporate Director: Resources and Treasurer to the Joint Committee.**

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### Purpose of the Report

1. The purpose of this report is to set out details of income and expenditure in the period 1 April 2014 to 31 August 2014, together with the provisional outturn position for 2014/15, and highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level.
2. The report also sets out details of the funds and reserves of the Joint Committee at 1 April 2014 and forecast outturn position of reserves at 31 March 2015, taking into account the provisional financial outturn.

### Background

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

### Financial Performance

4. Budgetary control reports, incorporating outturn projections, are considered by Neighbourhood Services' Management Team on a monthly basis. The County Council's Corporate Management Team also considers monthly budgetary control reports, with quarterly reports being considered by Cabinet / Overview and Scrutiny Committee. The surplus distribution outturn projections for the Mountsett Crematorium are included within this report.
5. The figures contained within this report have been extracted from the General Ledger, and are provisional at this stage, they have been scrutinised and supplemented with information supplied by the Bereavement Services Manager and the Assistant Superintendent & Registrar. The following table highlights the provisional outturn financial performance of the Mountsett Crematorium:

<b>Subjective Analysis</b>	<b>Base Budget 2014/15 £</b>	<b>Year to Date Actuals April – August £</b>	<b>Forecast Outturn 2014/2015 £</b>	<b>Variance Over/ (Under) £</b>
Employees	123,215	46,863	119,141	(4,074)
Premises	200,350	74,042	204,363	4,013
Transport	400	146	400	0
Supplies & Services	115,765	24,958	119,351	3,586
Agency & Contracted	8,000	35	8,000	0
Central Support Costs	26,075	0	26,075	0
<b>Gross Expenditure</b>	<b>473,805</b>	<b>146,044</b>	<b>477,330</b>	<b>3,525</b>
<b>Income</b>	<b>(750,500)</b>	<b>(323,595)</b>	<b>(772,514)</b>	<b>(22,014)</b>
<b>Net Income</b>	<b>(276,695)</b>	<b>(177,551)</b>	<b>(295,183)</b>	<b>(18,488)</b>
<b>Transfer to Reserves</b>				
- Repairs Reserve	15,000	0	15,000	0
- Cremator Reserve	96,805	0	115,293	18,488
- General Reserve	0	0	0	0
<b>Distributable Surplus</b>	<b>(164,890)</b>	<b>0</b>	<b>(164,890)</b>	<b>0</b>
<b>65% Durham County Council</b>	<b>107,178</b>	<b>0</b>	<b>107,178</b>	<b>0</b>
<b>35% Gateshead Council</b>	<b>57,712</b>	<b>14,428</b>	<b>57,712</b>	<b>0</b>
<b>Mountsett Crematorium Earmarked Reserves</b>	<b>Balance @ 1 April 2014 £</b>	<b>Transfers to Reserve £</b>	<b>Transfers From Reserve £</b>	<b>Balance @ 31 March 2015 £</b>
Repairs Reserve	59,558	15,000	0	74,558
Cremator Reserve	363,397	115,293	(10,200)	468,490
General Reserve	214,950	10,200	0	225,150
<b>Total</b>	<b>637,905</b>	<b>140,493</b>	<b>(10,200)</b>	<b>768,198</b>

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

6. As can be seen from the table above, the projected outturn is showing a surplus (before transfers to reserves and distribution of surpluses to the partner authorities) of £295,183 against a budgeted surplus of £276,695, (£18,488) more than the budgeted position. The following section outlines the reasons for any significant variances by subjective analysis areas:

### 6.1 **Employees**

The forecast outturn is showing an anticipated underspend of **(£4,074)** against the approved budget. The main reasons for this underspend are as follows:

- A further member of staff has been enrolled on the Institute of Cemetery and Crematorium Diploma Course. The additional costs have resulted in additional unbudgeted expenditure of **£1,965**.
- The recent appointment to the Modern Apprentice post has resulted in a saving of **£5,537**. (This is due to a change in age profile and subsequent Modern Apprentice payments applied)
- The termination of the Crematorium Assistant contract has resulted in a slight underspend to budget of **(£502)**. The outturn considers short term cover of the post via overtime worked by other employees with a new appointment in December.

### 6.2 **Premises**

An over spend of **£4,013** is projected in relation to the Crematorium premises costs. The main reasons are as follows:

- Utility costs for gas, electricity and water are anticipated to under spend against budget of **(£441)**.
- NNDR Charges for 2014/15 are **£121** more than budget.
- The replacement seating works undertaken within the chapel area are lower than budget by **(£1,507)**.
- Following an inspection of the Crematorium, redecoration works have been delayed and will now be carried out during 2015/16, resulting in a saving to budget of **(£7,500)**.
- Due to the imminent disposal of the current loaned grass cutting machine from Durham County Council, a replacement grass cutting machine totalling **£15,000**, agreed at 4 October 2013 meeting to be purchased from Reserves, will now be purchased during 2014/15.
- Improvements works to the pedestrian paved areas are lower than budgeted resulting in a saving of **(£1,660)**.

### 6.3 **Supplies and Services**

An over spend of **£3,586** is projected in relation to Supplies and Services. The reasons for this are identified below:

- The Wesley Music Annual Music and Broadband Service for 2014/15 is **£132** more than budget.

- Telephones, clothing and sundry items such as stores issues and general cleaning materials are collectively anticipated to over spend by **£1,363**.
- The projected increase in Master plan sales (reflected in a higher income and reported within the income section of the report below) has resulted in additional Master plan costs of **£1,645**.
- The projected increase in cremation numbers has resulted in additional medical referee fees of **£446**.

#### 6.4 **Income**

An additional income of **(£22,014)** is projected within the 2014/15 outturn. The reasons are as follows:

- The base budget assumes a total of 1,150 cremations during 2014/15. Taking into consideration the numbers to date along with previous years trends, it is prudently anticipated that a further 27 cremations (additional to budget) will be undertaken during the year. This results in an additional **(£17,010)** income against the base budget.
- Entries into the Book of Remembrance are projected to be higher than budget by **(£880)**.
- Miscellaneous income from vending and Organ fees etc are projected to exceed budget by **(£480)**
- Plaque sales are also projected to be higher than budget resulting in an increased income of **(£3,644)**.

#### 6.5 **Earmarked Reserves**

Contributions from the revenue surplus towards earmarked reserves are forecast to be **£18,488** additional to budget. This has resulted in a projected contribution to the Cremator Reserve of **£115,293**.

In line with the Reserve Policy (which identifies a requirement for at least a 30% provision against budgeted income), a transfer of **£10,200** from the Cremator Reserve to the General Reserve has been undertaken.

The contribution to the Repairs Reserve is in line with budget at **£15,000**.

The retained reserves of the Mountsett Crematorium Joint Committee at 31 March 2014 are forecast to be **£768,198**, representing a £130,293 (20%) increase over the opening position at 1 April 2014.

### **Recommendations and reasons**

7. It is recommended that:-

- Members note the April to August 2014 revenue spend financial monitoring report ,associated provisional outturn position and the forecast Crematorium earmarked reserve balances at 31 March 2015.

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**Contact(s): Paul Darby 03000 261930**  
**Jo McMahon 03000 261968**

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## **Appendix 1: Implications**

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### **Finance**

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

### **Staffing**

There are no staffing implications associated with this report.

### **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 and Assistant Superintendent and Registrar. The projected outturn has been produced taking into consideration spend to date, trend data and market intelligence, and includes an element of prudence. This, together with the information supplied by the Bereavement Services Manager and Assistant Superintendent and Registrar, should mitigate the risks associated with achievement of the forecast outturn position.

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

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

### **Accommodation**

There are no Accommodation implications associated with this report.

### **Crime and Disorder**

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

### **Human Rights**

There are no Human Rights implications associated with this report

### **Consultation**

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

### **Procurement**

None

### **Disability Issues**

None

### **Legal Implications**

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