



## Central Durham Crematorium Joint Committee

**Date**        **Wednesday 21 January 2015**  
**Time**        **2.00 pm**  
**Venue**       **Committee Room 1A, County Hall, Durham**

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### Business

#### Part A

1. Apologies for Absence
2. Minutes of the meeting held 24 September 2014 (Pages 1 - 6)
3. Declarations of Interest, if any.
4. Quarterly Performance and Operational Report: (Pages 7 - 16)  
Report of the Corporate Director of Neighbourhood Services –  
Bereavement Services Manager, Neighbourhood Services.
5. Financial Monitoring Report - Spend to 31/12/14 and Projected Outturn  
to 31/03/15: (Pages 17 - 22)  
Joint Report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and the Corporate Director of Neighbourhood  
Services.
6. Annual Review of the System of Internal Audit: (Pages 23 - 28)  
Report of the Treasurer to the Joint Committee / Corporate Director:  
Resources.
7. Local Audit and Accountability Act 2014 - Changes to Audit  
Requirements for Joint Committees: (Pages 29 - 38)  
Joint Report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and the Corporate Director of Neighbourhood  
Services.
8. Provision of Support Services 2015/16: (Pages 39 - 52)  
Joint Report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and the Corporate Director of Neighbourhood  
Services.
9. Fees and Charges 2015/16: (Pages 53 - 60)  
Joint Report of the Treasurer to the Joint Committee / Corporate  
Director: Resources and the Corporate Director of Neighbourhood  
Services.

10. 2015/16 Revenue and Capital Budgets: (Pages 61 - 70)  
Joint Report of the Treasurer to the Joint Committee / Corporate Director: Resources and the Corporate Director of Neighbourhood Services.
11. Such other business as, in the opinion of the Chair of the meeting, is of sufficient urgency to warrant consideration.

**Laura Renaudon**  
Clerk to the Joint Committee

County Hall  
Durham  
13 January 2015

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

Durham County Council: D Bell, A Bonner, J Buckham, J Chaplow, P Conway, K Corrigan, N Foster, B Moir, M Plews (Chairman), M Simmons, D Stoker and K Thompson

Spennymoor Town Council: JV Graham (Vice-Chairman), I Harrington and GD O'Hehir



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**DURHAM COUNTY COUNCIL**

**CENTRAL DURHAM CREMATORIUM JOINT COMMITTEE**

At a Meeting of **Central Durham Crematorium Joint Committee** held in **Committee Room 1A, County Hall, Durham** on **Wednesday 24 September 2014** at **2.00 pm**

**Present:**

**Councillor M Plews (Chairman)**

**Durham County Council:**

Councillors D Bell, A Bonner, J Buckham, J Chaplow, P Conway, B Moir, M Simmons and K Thompson

**Spennymoor Town Council:**

Town Councillors JV Graham (Vice-Chairman) and GD O'Hehir

**1 Apologies for Absence**

An apology for absence was received from Councillor D Stoker.

**2 Minutes**

The minutes of the meeting held on 25 June 2014 were approved as a correct record and signed by the Chairman.

**3 Declarations of Interest**

There were no Declarations of Interest.

**4 External Auditors' Report - Issues Arising Report for the Year Ended 31 March 2014 and Response**

The Joint Committee considered a Joint Report of the Corporate Director Neighbourhood Services and Corporate Director Resources and Treasurer to the Joint Committee which presented the External Auditors (BDO LLP) issues Arising Report for the year ended 31 March 2014 (for copy see file of minutes).

The Head of Finance (Financial Services) advised that the audit had now been concluded and it was noted that there had been no material weaknesses highlighted around the Joint Committee's system of internal control and had concluded that the return was a true and fair view of the financial position at 31 March 2014.

**Resolved:**

That the content of the report be noted.

**5 Quarterly Performance and Operational Report**

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

The Bereavement Services Manager reported that for the period 1 June – 31 August 2014 there had been a total of 498 cremations and an overall decrease of 20 cremations on the previous year. In summary he advised that 165 of those came from Durham, 22 from Spennymoor and 311 from outside the area.

It was reported that discussions had been ongoing with funeral directors, who have indicated that they are also suffering similar reductions in overall numbers. As a result they are beginning to advertise more and look at ways of reducing their costs. For members information a table with national comparative data was attached at Appendix 3 of the report which showed a reduction in the death rates across England.

It was highlighted that the 2014/15 budget had provided for 2,200 cremations to be undertaken and as a result of the reduced cremation numbers seen over the period, the projected outturn included a reduction of 78 (2122) cremations to budget. This has in turn resulted in a reduced cremation fee income of £47,688.

The Bereavement Services Manager also provided details on the numbers of Memorial plaques sold during the quarter, and in overall terms, the number and value of memorials sold was 38 (£12,815.00) in 2013/14 compared to 68 (£18,769.63) in 2014/15; an increase of 38 (£5,954.63) over the two periods.

The Bereavement Services Manager then went on to report upon other operational matters, including details of the successful bid for the Green Flag Award which had been awarded now for three years in a row. In addition, the Recycling of metals scheme had produced a further surplus of £250,000 nationally and a cheque had just been received for the value of £3,333 which would be donated to St Cuthbert's Hospice as agreed at the meeting held on 25 June 2014.

Further details were then reported in respect of the recently published Crematorium Brochure and members of the Joint Committee were provided with a copy.

The final aspect of the report provided an update on crematorium improvement works and R Fenwick, Senior Projects Manager gave an overview of the phase 1 and 2 improvements works advising that phase 1 work commenced on 14 August and the project was on course with a completion date for the phase being 7 November 2014.

Phase 2 of the improvement works were scheduled to commence shortly with a short break around Christmas due to the increased number of cremations during this period. Detailed designs have now been produced and prices have been firmed up for both phases. Revised costing for Phases 1 and 2 were contained within the report with an increase in cost of £64,261 being reported due to revised designs relating to the bin store/rampway and drainage works previously included within Phase 3 being now included in Phase 1. In addition a 10% contingency had been factored in over both phases, which was a prudent assessment.

The members were asked to consider the most cost effective funding option for both Phase 2 and Phase 3 works. The financing requirement for the two remaining phases is £761,900 and the options available were detailed within the report.

The Bereavement Services Manager and Registrar referred members to appendix 4 of the report, which detailed the updated Service Asset Management Plan and it was noted that urgent essential works, including routine servicing of the cremators for 2014/15 were included in the budgets and it was estimated that the cost of these works would be £413,233. In addition desirable works were estimated to cost £207,668, however were not included within the crematorium improvement works. Longer term works had been costed to the sum of £166,000.

Councillor Moir made reference to the brochure and asked how green burial plots were doing and why they were not being promoted in the brochure. In addition he made reference to the projected income and maximising the first 14 weeks of the year whilst improvement works were taking place.

In response to the second point, The Head of Finance (Financial Services) advised that the service had been prudent in their estimates for the 2015/16 budget given the reductions in cremation numbers and the decision which had been taken to bring forward Phase 3 works.

With regard to the query raised on the up take of green burial plots, it was reported that 40 plots had been allocated to date, however the green burial plots were managed by a Community Interest Group, and with such were responsible for their own advertising.

Further discussion took place regarding the contingency sums which had been factored in to the various phases of the works and Councillor Thompson queried the level of reserves held for Phases 1 and 2. He further queried whether if works were to be completed 14 weeks early would there be any savings. In response it was reported that the work was simply being pulled forward into an earlier phase and with such there would be no additional savings. In addition, any contingency not utilised would be put back in to the Joint Committee reserves. The contingency had been set at a high level due to the unpredictability of downtime, however work was commencing well and a foreman was now on site permanently to site manage in liaison with the Crematorium Manager. This had worked particularly well last time.

The Senior Projects Manager provided some clarification on the phasing of works and the logistics of moving staff and contractor working hours. It was reported that contractors would be working three, twelve hour shifts Saturday – Monday in order to minimise disruption to service users.

Further discussion took place regarding the levels of contingency and the variances throughout the three phases of the works.

Councillor Conway queried to the funding options as outlined in the report adding that in his opinion he was inclined to opt for a mix of loan and reserves to fund the works, as he was uncertain about significantly reducing reserves. In response the Head of Finance (Financial Services) advised that the Joint Committee held a healthy level of general reserves and in taking a fiscal view of the options it would be beneficial at this stage to draw upon reserves rather than pay interest on a loan. He added that the reserves would rapidly build back up given the 30% contribution that was made under the Reserves policy from revenue surplus.

In response to the comments made, Councillor Buckham commented that he would be inclined to draw upon reserves at this stage with the view that a loan could be obtained at a later stage if required. Councillor Thompson concurred with those views.

**Resolved:**

That the content of the report be noted and the recommendations contained within be agreed.

**6 Financial Monitoring Report - Spend to 31/08/14 and Projected Outturn to 31/03/15**

The Joint Committee considered a Joint Report of the Corporate Director Neighbourhood Services and Corporate Director Resources/Treasurer to the Joint Committee which 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, highlighting areas of over/underspend against revenue budgets at a service expenditure analysis level. The report further detailed the funds and reserves of the Joint Committee at 1 April 2014 and forecast outturn position at 31 March 2015, taking into account the provisional financial outturn (for copy see file of minutes).

The Head of Finance (Financial Services) advised that the projected outturn was showing a surplus of £406,684 against a budgeted surplus of £450,887 (£44,203) less than the budgeted position. A explanation of the reasons for the variances by subjective analysis were provided within the report.

The Head of Finance (Financial Services) also advised that a cheque for £13,000 had been received that day from CAMEO for Mercury Abatement rebates. This was an income stream which had not been included in the budget and therefore it was likely that this would raise an income of £12,000 per annum and would as a result partially offset the reduction in income reported. This would be included in future reporting.

The report provided further detail regarding the reserves position of the Joint Committee. It was noted that as a result of the reduction of income a transfer from the Major Capital Works Reserve to the General Reserve of £59,460 had been undertaken in line with the Reserves Policy.

The retained reserves of the Central Durham Crematorium Joint Committee at 31 March 2015 were forecast to be £921,610 along with a General Reserve of £444,000, giving a forecast total reserves and balances position of £1,365,610 at the year end.

**Resolved:**

That the content of the report be noted.

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**Central Durham Crematorium  
Joint Committee**

21 January 2015



**Quarterly Performance and  
Operational Report**

**Report of Graham Harrison Bereavement Services Manager and  
Registrar**

**Purpose of the Report**

1. To provide Members of the Central Durham Crematorium Joint Committee with the quarterly update relating to performance and other operational matters.

**Performance Update - Number of Cremations**

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

	2013/2014	2014/2015	Change
SEPTEMBER	191 + 3*	163 + 2*	- 28 - 1*
OCTOBER	181 + 2*	211 + 0*	+ 30 - 2*
NOVEMBER	192 + 3*	178 + 2*	- 14 - 1*
DECEMBER	168 + 1*	185 + 3*	+ 17 + 2*
<b>TOTAL</b>	<b>732 + 9*</b>	<b>737 + 7*</b>	<b>+ 5 - 2*</b>

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

3. The full profile of where families came from can be seen in Appendix 2. In summary 210 came from Durham, 36 came from Spennymoor and 489 from outside of the area. There have been 7 NVF cremations undertaken for the period covered by this report, compared to 9 in the comparable period last year, which is a decrease of 2 NVF and an increase of 5 Cremations.
4. The 2014/15 income budget estimated that there would be 2,200 cremations undertaken by the Central Durham Crematorium in the year. Taking into account the reduced cremation numbers in the first 5 months of this year, the projected outturn indicates a reduction of 56 (2,144) cremations compared to budget and therefore an underachievement of cremation fee income of £35,280.

## Memorials

5. The Table below outlines the number and value of the memorials sold in the period September to December 2014 compared to the same period the previous year.

	Period [Sept-Dec] 2013/14		Period [Sept-Dec] 2014/15	
	Number	£	Number	£
<b>Vase Blocks</b>	13	6,073	6	3,378
<b>Large Plaques</b>	31	10,500	42	12,412
<b>Small Plaques</b>	3	671	3	713
<b>Niche</b>	0	0	1	1,088
<b>Renewal</b>	88	15,802	18	2,935
<b>Total</b>	<b>135</b>	<b>33,046</b>	<b>70</b>	<b>20,526</b>

6. In overall terms the number and value of memorials sold of 70 / £20,526, compared to 135 / £33,046 in the same period last year shows a year on year decrease of 65 / £12,520. This primarily relates to increased renewals within this period last year due to an exercise by Crematorium staff to clear a backlog at that time.
7. The new business apprentice is ensuring renewal paperwork is sent out in a timely fashion with a good response rate.

## Operational Matters

### Staffing

8. At the meeting held on 24 April 2013 it was agreed that to further ensure business continuity for the longer term that a Business Administration Apprentice be employed on a two year fixed term contract.
9. The Business Administration Apprentice began her employment on 15 September 2013 and quickly settled in and has proved to be a valuable asset to the crematorium and is integral to the existing operation.
10. The two year fixed term contact is due to come to an end on 15 September 2015; therefore there are two options for Members to consider:
- Creating a full time Technical Assistant post from September 2015 and delete the apprentice position. This would result in additional costs being incurred of £10,000 (full year). If members were to support the creation of a new full time position, additional costs of circa £5,000 would be incurred in 2015/16.
  - A replacement Business Administration Apprentice be advertised for when the current post holder completes her apprenticeship in September 2015.
11. It is therefore proposed to create a full time Technical Assistant post once the apprenticeship contract comes to an end, in order to ensure existing operations continue.

## **Green Flag Application**

12. It is proposed that an application is submitted to retain the Green Flag award / status in 2015 and a management plan for this will be updated to help maintain the award although any future works are covered by existing budgets. Progress updates will be provided to future meetings

## **Recycling of Metals Scheme**

13. The Crematorium received a cheque from the recycling of metals from the Institute of Cemetery and Crematorium Management to the sum of £3,333 for St Cuthbert's Hospice.
14. Arrangements were made for the cheque to be presented to St Cuthbert's Hospice by the Committee Chair and the Bereavement Services Manager & Registrar on 6 November 2014. (See Appendix 3).

## **Christmas tree**

15. For the fourth year running it was agreed that St. Cuthbert's Hospice could provide a Christmas tree and baubles with a facility for visitors to write a personal message and place it on the Christmas tree with a bauble. This proved to be very popular again with visitors this past Christmas with a number of messages being placed on the tree with a substantial amount of money being donated to St. Cuthbert's Hospice.



16. St. Cuthbert's Hospice has requested that they be allowed to continue to provide a Christmas tree again in 2015. The Hospice supplies the tree and decorations at no cost to the Central Durham Crematorium Joint Committee.
17. No other requests have been received from any organisation to place a Christmas tree at the Crematorium.

## **Crematorium Improvement Works**

18. Phase 1 works commenced on 14 August 2014 and are now complete. The works completed ahead of schedule on 3 November 2014. This has created a nice, light and spacious office space allowing for seven desks to be sited for office staff.
19. A Project update (No 2) was recently distributed to members and is attached at Appendix 4 for information.

20. At the meeting held on 24 September 2014 the detailed design and prices for Phase 1 were received at £187,769 and the outturn projections remain on budget.
21. Phase 2 of the crematorium works began on the 15 November 2014 with the trees around the summer house being felled in order to allow for the foundations of the Book of remembrance to be excavated. The summer house was also removed following this work.
22. A turf cutting ceremony for Phase 2 of the works was arranged for The Chair, and the Vice Chair of the Central Durham Crematorium Joint Committee. This was also a chance to officially open Phase 1 on 25 November 2014.



### Energy usage

23. The I.F.Z.W. cremators have now been in situ since 18 May 2012. Since then they have continued to run more efficiently as they have bedded in. Below is a table which highlights the reduction in both the gas and energy consumption for the whole year on each individual cremator for Members information.

	Gas (m3)	Gas (m3)	Energy (kWh)	Energy (kWh)
	2013	2014	2013	2014
Cremator 1	44.857	35.382	89.918	22.228
Cremator 2	33.439	31.187	86.417	22.005
Cremator 3	32.632	28.379	80.716	21.059

### Recommendations:

24. It is recommended that Members of the Central Durham Joint Committee:-
  - (i) Note the current performance of the crematorium and monitoring against the budget.
  - (ii) Agree to create a full time Technical Assistant post from September 2015.
  - (iii) Note the application for the 2015 Green Flag Award.
  - (iv) Note the distribution of recycling income to the respective charities.
  - (v) Agree the Christmas Tree with St Cuthbert's for Christmas 2015
  - (vi) Note the progress with the Phase 2 works.
  - (vii) Note the gas and energy usage performance of the three cremators.

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## **Appendix 1: Implications**

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### **Finance**

As identified in the report with regards to the position of the Income, Business Administration Apprentice and the crematorium improvement works.

### **Staffing**

As identified in the report with regards to making the position of the business administration apprentice into a full time position once the apprenticeship contract comes to an end.

### **Risk**

There are no risk implications associated with this report.

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

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

### **Accommodation**

The development project will improve customer and staff accommodation.

### **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**

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

### **Procurement**

There are no procurement issues associated with this report.

### **Disability Issues**

There are no disability issues associated with this report.

### **Legal Implications**

There are no legal implications associated with this report.

## Appendix 2: Breakdown of Figures

	Sep	Oct	Nov	Dec	Total Sep-Dec
DURHAM	47	63	43	57	210
BARNARD CASTLE			1	1	2
BILLINGHAM	1				1
BINCHESTER		1	1		2
BISHOP AUCKLAND	4	8	3	8	23
BISHOP MIDDLEHAM	1	1		2	4
BLACKHALL	1	2	2	4	9
Birtley		2			2
Blyth		1			1
CHESTER LE STREET	12	20	15	19	66
Berwick				1	1
CHILTON		2		2	4
CONSETT			2	2	4
CORNSAY					0
OUNDON		1			1
CROOK	6	6	3	8	23
DARLINGTON		2	2	1	5
EASINGTON	2	6	3	5	16
EDMONDSLEY			1		1
ESH WINNING	2	1		2	5
FENCEHOUSES	2	9	2	3	16
FERRYHILL	4		8	3	15
FISHBURN			2		2
FROSTERLEY		1			1
GATESHEAD	2				2
GLOSSOP, DERBY					0
GREAT LUMLEY	1				1
HAMSTERLEY					0
HARTLEPOOL		2	1	1	4
HASWELL		2	4		6
HETTON LE HOLE	4	2	4	1	11
HEXHAM					0
HORDEN	4	4	4	4	16
HOUGHTON	2	4	4	2	12
HOWDEN	1	1			2
HUNWICK					0
KIMBLESWORTH					0
LANCHESTER			1		1
LANGLEY PARK	1	5		1	7
LEICESTER			1		1
LONDON/KENT					0
Manchester					0
Middlesbrough				1	1
MORPETH					0
MORROCCO					0

	Sep	Oct	Nov	Dec	Total Sep-Dec
MURTON	3	5	5	3	16
NETTLESWORTH			1		1
NEW BRANCEPETH	2			1	3
NEWCASTLE		2		1	3
NEWTON AYCLIFFE	1	2	3	5	11
NORFOLK					0
North Yorkshire	1		2		3
NORWICH					0
OUSTON				1	1
PELTON					0
PETERLEE	10	14	10	13	47
REDCAR					0
SACRISTON	1	4	2	4	11
SCARBOROUGH					0
SEAHAM	4	6	3	5	18
SEDFIELD	2	1	5	4	12
SHILDON	1	2		2	5
SHINEY ROW					0
SHOTTON	3	4	3	2	12
SOUTH HETTON	1	3	2	1	7
SPENNYMOOR	12	6	11	7	36
South of England		1	2		3
STANHOPE	1	1	1		3
STANLEY			2		2
STATION TOWN			1		1
STOCKTON	1	1	1	1	4
SUNDERLAND	1	1			2
SUNNYBROW		1			1
SWINDON					0
THORNLEY	5	1	4	2	12
TOW LAW	1		2		3
TRIMDON	5		2	2	9
WASHINGTON		1			1
WEST AUCKLAND					0
WEST CORNFORTH	2	1	1	1	5
WHEATLEY HILL	5	3	3	1	12
WILLINGTON	3	4	3		10
WINGATE	1	1	1	1	4
WOLSINGHAM			1		1
York					0
Wales					0
<b>Total</b>	<b>163</b>	<b>211</b>	<b>178</b>	<b>185</b>	<b>737</b>

### **Appendix 3: St Cuthbert's Hospice, Durham, Crematorium gives £3,333 to Hospice from Recycled Metal.**

A cheque for money raised from recycled metals has been presented to St Cuthbert's Hospice at Durham Crematorium.

**The cheque for £3,333 was handed over by Durham County Councillor, Maria Plews, who is chairman of the council's Central Durham Crematorium Joint Committee. Cllr Plews said: "This money is presented with sincere thanks to bereaved families who give their permission for metal to be recycled at the crematorium. I am pleased the money is going to St Cuthbert's Hospice. It is good to know that there's some good coming out of it."**

She said: "St Cuthbert's Hospice does marvellous work in looking after local people and their families."

Kay Welsh, of St Cuthbert's Hospice said: "We are extremely grateful to all the families who gave their permission for this to be possible. We are very grateful to receive this cheque and are honoured that Durham Crematorium chose us as their charity this year."

Graham Harrison at the crematorium explained that the cheque represented its share of a surplus of a national metal recycling scheme administered by the Institute of Cemetery and Crematorium Management.

Mr Harrison said that following a cremation, the cremated remains contain metals including items used to make the coffin and often hip and knee replacement joints. In the past, these metals were removed from the remains and buried within crematorium grounds.

**Pictured** Kay Welsh (left) of St Cuthbert's Hospice receives the cheque from Cllr Maria Plews



**ENDS**

Contact Cliff Edwards, Communications Co-ordinator on 0191 386 1170 or email [cliff.edwards@stcuthbertshospice.co.uk](mailto:cliff.edwards@stcuthbertshospice.co.uk)

St Cuthbert's Hospice, based at Merryoaks, Neville's Cross, is a registered charity. Whilst some of the running costs are met by the NHS through local Commissioning Groups, a further £1.3million pounds per year has to be raised by the hospice to run the services, with much of the money coming from local events and fundraising activities. St Cuthbert's Hospice opened in 1988 and provides care for people with life limiting conditions, as well as giving support to their families. The Day Hospice looks after up to fifteen patients four days a week, offering physiotherapy, complementary therapies, advice on symptom control and social activities.

The In Patient Unit, which opened in 2006 following a public appeal, allows the Hospice to offer 24 hour care for people living in Durham, Chester le Street and the surrounding areas.

Central Durham Crematorium Joint Committee  
Crematorium Re Development Project Update  
Issue 2 December 2014



Project meetings have been held on a regular basis with key representation to plan and review progress against the operation and financial aspects, this supports and guides the regular project team meetings that have been continuing.

Over the weekend of 15th November, the trees around the area of the summer house were felled in order to allow for the foundations of the Book of remembrance to be excavated. Also over this weekend the summer house was removed.  
(Before and after photos below).



Hoardings painted in dark green have been erected around the area in which the new book of remembrance building will be built. This is a key element to screening ongoing works from view and completed outside normal service hours to minimise disruption to the ongoing services.



The foundation works began shortly after which allowed some flexibility in case of inclement conditions, to meet the tight Christmas deadline.

This then followed with the brickwork to foundations.



Once the brickwork was out of the ground this then fitted in nicely with Direct Services finishing on site for the Christmas period on 19<sup>th</sup> December.

Ongoing daily liaison is happening between Graham Harrison and the contractors to ensure works are up to specification and any impact on the ongoing operations are minimised.

### **What is coming up?**

Direct Services are due to resume on site on Monday 5<sup>th</sup> January to continue with the brickwork and the installation of floor beams.

### **Communications**

Member briefings will be issued giving up to date details of progress across the project. Future issues will also summarise the budgetary position.

Notices have been placed in the Crematorium grounds advising visitors of what is happening and why.

**Central Durham Crematorium  
Joint Committee**

**21 January 2015**



**Financial Monitoring Report –  
Position at 31/12/14, with  
Projected Outturn at 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. This report details income and expenditure in the period 1 April 2014 to 31 December 2014, together with the provisional outturn position for 2014/15, highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level.
2. The report also details the funds and reserves of the Joint Committee at 1 April 2014 and forecast outturn position at 31 March 2015, taking into account the provisional financial outturn.

**Background**

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

**Financial Performance**

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 outturn projections for the Central Durham Crematorium are included within this report.
5. The figures contained within this report have been extracted from the General Ledger and have been scrutinised and supplemented with information supplied by the Superintendent and Registrar. The following table highlights the provisional outturn financial performance of the Central Durham Crematorium:

Subjective Analysis	Base Budget 2014/15 £	Year to Date Actual April – December £	Probable Outturn 2014/2015 £	Variance Over/ (Under) £
Employees	212,189	142,759	217,515	5,326
Premises	446,460	401,937	595,564	149,104
Transport	1,900	1,783	2,436	536
Supplies & Services	105,740	59,746	96,745	(8,995)
Agency & Contracted	13,111	12,919	13,531	420
Transfer Payments	0	0	0	0
Capital Charges	213,738	106,869	213,738	0
Central Support Costs	35,975	35,700	35,975	0
<b>Gross Expenditure</b>	<b>1,029,113</b>	<b>761,714</b>	<b>1,175,504</b>	<b>146,391</b>
<b>Income</b>	<b>(1,480,000)</b>	<b>(1,129,187)</b>	<b>(1,499,288)</b>	<b>(19,288)</b>
<b>Net Income</b>	<b>(450,887)</b>	<b>(367,474)</b>	<b>(323,784)</b>	<b>127,103</b>
<b>Transfer to Reserves</b>				
- Masterplan Memorial Garden	5,000	0	5,000	0
- Major Capital Works	12,637	0	(114,466)	(127,103)
- Cremator Reline Reserve	25,000	0	25,000	0
- Small Plant	2,000	0	2,000	0
<b>Distributable Surplus</b>	<b>(406,250)</b>	<b>0</b>	<b>(406,250)</b>	<b>0</b>
<b>80% Durham County Council</b>	<b>325,000</b>	<b>162,500</b>	<b>325,000</b>	<b>0</b>
<b>20% Spennymoor Town Council</b>	<b>81,250</b>	<b>60,938</b>	<b>81,250</b>	<b>0</b>

Central Durham Crematorium Earmarked Reserves	Balance @ 1 April 2014 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2015 £
General Reserve	(384,540)	(465,710)	406,250	(444,000)
Masterplan Memorial Garden	(36,250)	(5,000)	0	(41,250)
Major Capital Works	(915,386)	(12,637)	186,563	(741,460)
Cremator Reline Reserve	(25,000)	(25,000)	0	(50,000)
Small Plant	(4,000)	(2,000)	0	(6,000)
<b>Total</b>	<b>(1,365,176)</b>	<b>(510,347)</b>	<b>592,813</b>	<b>(1,282,710)</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 £323,784 against a budgeted surplus of £450,887, (£127,103) less than the budgeted position.

7. The following section outlines the reasons for any significant variances by subjective analysis area:

#### 7.1 *Employees*

The probable outturn reflects a **£5,326** over spend, based on current spending. The reasons for this are highlighted below:

- The Pandemic Operator Training and general training budget will not be required during 2014/15 resulting in an underspend of **(£3,500)**
- Additional National Insurance and Pension contributions not included in Original Budget of **£6,549**
- Additional overtime not included in original budget of **£2,277**.

#### 7.2 *Premises*

A net over spend of **£149,104** is projected in relation to Crematorium premises costs. The reasons for this are identified below:

- Detailed contractor discussions for Phase 1 of the Crematorium Redevelopment Works identified a re-profiling of works with elements brought forward from later phases. This has resulted in additional costs of **£42,769**.
- Phase 2 of the Crematorium Redevelopment Works had an initial budget of £30,000 for 2014-15. Due to the mild winter the works have been brought forward and are due to be completed by March 2015 therefore an additional spend of **£141,464** is required in 2014-15.
- Maintenance and replacement works (canopy/guttering replacements and path road repairs, general roof repairs and buildings maintenance) originally budgeted to be undertaken during 2014/15 have been delayed and are anticipated to be undertaken during 2015/16. This has resulted in a projected underspend of **(£16,500)**.
- Utility expenditure is expected to underspend by **(£15,826)**.
- Cremator Abatement & Equipment Servicing, Cremator Repairs and plant and equipment servicing and repairs are expected to be overspent by **£3,769**.
- Path, road repairs and general building repairs will be underspent by **(£6,572)**.

#### 7.3 *Supplies and Services*

An under spend of **(£8,995)** is projected in relation to Supplies and Services. The reasons for this are highlighted below:

- The upgrade of the cremator software will not be required until 2015/16, resulting in a saving to budget of **(£4,500)**.

- The servicing of the Public Visual Reference System will not be required until 2015/16, therefore a saving of **(£5,290)**.
- Due to the projected reduction in cremations (highlighted later within the income section of the report), medical referee expenditure is projected to underspend by **(£924)**.
- General admin budgets are projected to underspend by **(£986)**.
- Due to the projected increase in the Masterplan sales it is anticipated that associated costs will be overspent by **£3,705**
- Computer replacement not spent in 2014/15 **(£1,000)**

#### 7.4 *Agency and Contracted*

An over spend of **£420** is forecast in connection with Agency and Contracted services, details are as follows:

- The actual charge for the Refuse Collection service is **£2,120** higher than budgeted which is due to the cancellation of the existing contract.
- External Audit fees were **(£500)** less than anticipated.
- Legionella contract is expected to be **(£1,200)** underspent

#### 7.5 *Income*

It is anticipated that there will be an increase in income from the 2014/15 budget totalling **(£19,288)**. The main reasons are detailed below.

- It is estimated that an increase in the sale of large plaques, vase blocks, columbaria units and seats etc. will result in additional income of **(£10,097)**;
- The outturn has taken into consideration a decrease of 56 cremation numbers to budget, totalling a reduced income to budget of **£35,280**. The outturn allows for a total of 2,144 cremations against a budget 2,200 during the 2014/15 financial year.
- Miscellaneous sales and Book of Remembrance entries are anticipated to be higher than budget resulting in a reduction of income to budget of **£116**.
- Interest receivable on the Crematorium current account and investments balances is expected to be **(£1,500)** additional to budget
- A one off backdated VAT claim has resulted in additional income of **(£30,312)**.
- A new unbudgeted annual cremation abatement payment from the Crematoria Abatement of Mercury Emissions Organisation (CAMEO) has resulted in additional income of **(£12,775)**.

## 7.6 Earmarked Reserves

Contributions from the earmarked reserves are forecast as **(£127,103)** more than originally budgeted, primarily due to re-phasing (bringing forward) of the redevelopment works originally planned for completion in 2015/16.

In line with the CDCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of **(£59,460)** is required. This results in a net transfer from the Major Capital Works Reserve of **(£186,563)**.

The retained reserves of the CDCJC at 31 March 2015 are forecast to be **£838,710** along with a General Reserve of **£444,000**, giving a forecast total reserves and balances position of **£1,282,710** at the year end.

## Recommendations and Reasons

8 It is recommended that:

- (i) Members note the April to December 2014 revenue spend financial monitoring report and associated provisional outturn position at 31 March 2015.
- (ii) Members note the projected year end Earmarked and General Reserve balances as at 31 March 2015.

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

### **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 Spennymoor Town Council were provided with a copy of the report and given opportunity to comments / raise any detailed queries on the contents of this report in advance of circulation to members of the CDCJC.

### **Procurement**

None

### **Disability Discrimination Act**

None

### **Legal Implications**

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

**Central Durham Crematorium  
Joint Committee**

**21 January 2015**



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

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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 advise the Joint Committee of a review of effectiveness of the Durham County Council Internal Audit Service, which was carried out by the County Council's Audit Committee in June 2014.

**Background**

2. The Joint Committee's internal audit provider is Durham County Council Internal Audit Services. The service is delivered in accordance with a Service Level Agreement (SLA) approved by the Joint Committee in January 2014.
3. In order to place reliance on the work of internal audit, and the annual audit opinion provided through it on the adequacy and effectiveness of the control environment operating across the Joint Committee, it is important that the Joint Committee is assured that the service is effective.
4. Under the Accounts and Audit Regulations 2011, Durham County Council as a large public body is required to carry out an annual review of the effectiveness of its Internal Audit Service. Whilst there is no such legal requirement for the Joint Committee as a small body under these regulations to do likewise, assurance can be provided on the effectiveness of the service provided to the Joint Committee from this review.

**Summary of the outcomes from the review carried out by DCC Audit Committee**

5. The DCC Audit Committee considered a report presented by the Corporate Director, Resources that provided evidence on the effectiveness of the service during 2013/14. Having considered the evidence, the Committee concluded that sufficient assurance had been provided that the service was effective. In reaching this conclusion the Committee considered:
  - Actions taken by the service during 2013/14 to address areas identified for improvement following the 2012/13 effectiveness review
  - A self-assessment of compliance against the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN) which came into effect 1 April 2013, carried out by the Head of Internal Audit.

6. A summary of the main outcomes from the review is attached as Appendix 2 and the resultant improvement plan prepared by the Head of Internal Audit (Chief Internal Auditor and Corporate Fraud Manager) is attached as Appendix 3.
7. The improvement plan fulfils part of the requirement of PSIAS for the Head of Internal Audit to develop and maintain a quality assurance and improvement programme (QAIP). The quality assurance programme will be further developed during the year and reported upon as part of the annual audit report as required by the PSIAS.

#### **Other Relevant Performance Indicators**

8. Following each annual audit, a post audit satisfaction survey is issued to the Crematorium Superintendent. The feedback from the 2013/14 audit returned an average score of 4.4 where 1 is very poor and 5 is very good.

#### **Recommendation and Reasons**

9. The Joint Committee is asked to note:
  - The information provided that demonstrates the efficiency and effectiveness of the Durham County Council Internal Audit Service
  - Actions planned to further improve the service during 2014/15

#### **Background Documents**

Report to DCC Audit Committee 26 June 2014

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**Appendix 1: Implications**

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**Finance**

None

**Staffing**

None

**Risk** – Not a key decision

**Equality and Diversity**

None

**Accommodation**

None

**Crime and Disorder**

None

**Human Rights**

None

**Consultation**

None

**Procurement**

None

**Disability Issues**

None

**Legal Implications**

Compliance with the Account and Audit Regulations 2011

**Extract from the report considered by DCC Audit Committee 26 June 2014**

**Conformance with UK Public Sector Internal Audit Standards (PSIAS)**

1. Internal Audit completed a self-assessment against the key elements of the PSIAS and is attached as Appendix 2. For 2013/14 this demonstrated that the Section was meeting 92% of the applicable Code requirements and 8% partially met. A service improvement plan is attached at Appendix 3.
2. There is still some further work to be done to adjust current processes and documents: specifically related to the need to embed the development improvement plan known as the Quality Assurance Improvement Programme (QAIP). This has been developed and is due to be implemented in July 2014.
3. All employees were introduced to the ethics requirements (as described in PSIAS) in relation to the professional role of an auditor. While the basis of this remains the same as in previous years employees were also required to read and sign a document confirming they understand the ethics and behaviour requirements. All employees provided an annual declaration of interests for consideration to enable management to ensure that there was sufficient information to address any potential conflicts of interest which arise during audit activities. Employees are obliged to raise any conflicts or issues with management during the year. Records are maintained for this.
4. Quality of audit work was actively managed in year and the achievement of quality standards enabled the Chief Internal Auditor and Corporate Fraud Manager to confirm work has been completed in conformance with PSIAS. Individual audits had agreed and clear scope; activity was reviewed and assessed for its effectiveness and quality during and after completion of work; and customer feedback was received from post audit questionnaires. It is planned to also compile an annual report for service groupings and Corporate Directors next year and an online questionnaire to be sent to all Senior Management to gauge the effectiveness of the audit approach.
5. Liaison with the County Council's External Auditor was productive and audit plans were coordinated within this process. The two services continue to share information and to use this to inform risk assessments and direct audit activity.
6. There is sufficient evidence to support the conclusion that the service was overall effective during 2013/14 and that the opinion provided in the 2013/14 Annual Audit Report is reliable.

**REVIEW OF SYSTEM OF INTERNAL AUDIT – ACTION PLAN 2013/2014**

REF	AREA FOR IMPROVEMENT	PSIAS REF	ACTION REQUIRED	RESPONSIBLE OFFICER	TARGET DATE	PROGRESS UPDATE
1.	Audit responsibilities are to be rotated periodically	1130	Rotation of auditors to deliver assignments is routine however rotation at Principal Auditor level to be complete in April 2015	Paul Bradley	April 2015	
2.	Internal Auditors Programme of Continuing Professional Development (CPD)	1230	Programme of CPD activities to be developed, delivered and evidenced	Paul Bradley	March 2015	First CPD exercise planned for 12 June 2014 to be held quarterly thereafter.
3.	Terms of Reference to be drafted for all audit engagements	1220	Auditors and Managers to ensure Terms of Reference are created for all audit engagements	Paul Bradley Stephen Carter Paul Monaghan	Ongoing to be reviewed quarterly for compliance.	
4	Development of a Quality Assurance and Improvement Plan	1300	Develop Quality Assurance and Improvement Plan and monitor its implementation	Paul Bradley	March 2015	Quality Assurance and Improvement Plan developed and to be implemented 1 July 2014 for 2014/15 audit year.
5.	External Assessment to be completed once every five years	1312	Formally agree and external assessor and the date for the assessment.  Formally agree the form and scope of the external assessment.	Paul Bradley	March 2015	Informal discussions have taken place with North Tyneside, South Tyneside and Newcastle to enter into a quadripartite agreement to complete external assessments. To be formally documented.
6.	Formally report the results of the Quality Assurance and Improvement Plan	1320	Present through the Annual Audit report to Corporate Management Team and Audit Committee on the results of the Quality Assurance and Improvement Plan	Paul Bradley	March 2015	Quality Assurance and Improvement Action Plan to be implemented 1 July 2014 and monitored across the 2014/15 audit year.

**REVIEW OF SYSTEM OF INTERNAL AUDIT – ACTION PLAN 2013/2014**

REF	AREA FOR IMPROVEMENT	PSIAS REF	ACTION REQUIRED	RESPONSIBLE OFFICER	TARGET DATE	PROGRESS UPDATE
7.	Development of the Council's Assurance Framework	2010	Whilst there is an Assurance Framework that supports the Annual Governance Statement. The Audit Plan 2015/16 is to be developed with reference to an 'Assurance Map' that details where the Council gets its assurance supported by the Council's Assurance Framework.	Paul Bradley	March 2015	
8.	The Chief Internal Auditor should share information and coordinate activities with internal and external providers of assurance	2050	Further development of the Assurance Map will identify those areas of assurance where further work should be developed e.g. Ofsted, Care Quality Commission etc.	Paul Bradley	March 2015	To support the Assurance Map. This work will also support the Annual Audit Report for 2014/2015
9.	Internal Audit to evaluate the design, implementation and effectiveness of the Council's ethics and its related objectives, programmes and activities	2110	Audit assignment to be completed	Paul Bradley	March 2015	Ethics review included in the 2014/15 audit plan. Training being completed in June 2015 to inform the review and begin to define the scope.
10.	Audit reports to include acknowledgement of satisfactory and good performance where it is noted.	2410	To be consistently applied across all audit reports communicated to clients	Paul Bradley	To be monitored throughout the audit year for formal review in March 2015	

**Central Durham Crematorium  
Joint Committee**

**21 January 2015**



**Local Audit and Accountability  
Act 2014 – Changes to Audit  
Requirements for Joint  
Committees**

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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 inform members of changes to the Statutory Audit requirements for Joint Committees effective from 1 April 2015.

**Background Information**

2. Prior to 2010/11, the Central Durham Crematorium Joint Committee was required, under the Accounts and Audit Regulations 2003, to prepare a fully CODE/ SORP Compliant Statement of Accounts, which was subject to independent external audit review.
3. In April 2011 the Joint Committee was advised of changes made by the Department for Communities and Local Government (DCLG) which sought to consolidate the Accounts and Audit Regulations 2003 and subsequently resulted in a change to the classification of the Joint Committee as a Smaller Relevant Body.
4. During 2011/12, as a smaller relevant body, the Joint Committee was permitted by the regulations to prepare and publish much simpler accounts, in the form of a Small Bodies Annual Return and as a result was subsequently subject to a limited assurance audit regime.
5. Members will however recall the decision to further evidence it's financial position and provide supporting evidence on the accuracy of the information included within the Annual Return, by continuing to prepare Statement of Accounts which considered the Code of Practice on Local Authority Accounting in Great Britain as updated and published by the Chartered Institute of Public Finance and Accountancy (CIPFA).
6. In December 2014 the DCLG issued the Local Audit and Accountability Act 2014 – Changes to Audit Requirements for Joint Committees circular (copy attached at Appendix 2) which advised Joint Committees that, with effect from 1 April 2015, (following the implementation of the Local Audit and Accountability Act 2014) there would be changes in audit requirements applicable to such bodies.

7. From 1 April 2015, Joint Committees will no longer be required to have their accounts separately prepared and audited. As a result, the final mandatory audit for such bodies will cover the period 2014/15 period.
8. The Department for Communities and Local Government has made this change as it is recognised that the appropriate parts of Joint Committee's financial results are reported within the Accounts of their constituent authorities and are therefore subject to audit via their individual statutory audit arrangements.

### **Implications for Central Durham Crematorium Joint Committee**

9. The Audit and Accountability Act 2014 removes the statutory requirement for the Central Durham Joint Committee to complete a separate Small Bodies Annual Return and the outcome of its subsequent limited assurance audit. Continuing this practice is now discretionary.
10. In order to ensure that an effective financial and governance framework is maintained however the Central Durham Crematorium Joint Committee will need to consider the effect of ending its separate audit arrangements.
11. Whilst the removal of the Audit requirement could result in a saving of £2,000 in terms of the External Audit fee, the Joint Committees financial governance arrangements could be weakened as a result.
12. The Joint Committee will need to provide continued assurance regarding stewardship of the funds under its control and as a result it is proposed that members consider the continued preparation of the Small Bodies Annual Return and an audit arrangement separate to those of their constituent authorities.
13. It is however proposed to discontinue the production of a full Statement of Accounts for the 2014/15 financial year onwards and instead merely provide the Statutory Annual Return along with a Balance Sheet within a supporting outturn report for member's consideration at the June 2015 meeting.
14. Members will note from the Support Services SLA a proposed reduction in time undertaken by finance staff for Accounts preparation for the forthcoming year in anticipation that members support the proposals within the report.

### **Further Information**

15. The Limited Assurance Audit contract currently undertaken by BDO LLP is due to end in September 2015 following the completion of the 2014/15 audit. Guidance regarding the engagement for future first auditor appointments under the provision of the 2014 Act will be published by the National Audit Office in the forthcoming weeks and should members support the proposals set out in this report an External Auditor will be appointed in line with this guidance.

## **Recommendations and reasons**

16. It is recommended that:

- (i) Members of the Joint Committee note the changes to Audit Requirements with effect from 1 April 2015.
- (ii) Members consider and approve the discontinuation of the full Statement of Accounts element for the 2014/15 financial year.
- (iii) Members of the Joint Committee consider and approve the continued separate audit arrangements following the 2014/15 audit in order to ensure a continued effective financial and governance framework and that this will be based upon the continued preparation of the small Bodies Annual Return and reporting of Balance Sheet information within a supporting outturn report in June each year.
- (iv) Members of the Joint Committee note the publication of Audit Appointment guidance in forthcoming weeks and agree to the appointment of an independent External Auditor in line with that guidance.

## **Background Papers**

Department for Communities and Local Government Circular – Local Audit and Accountability Act 2014- Changes to Audit requirements for Joint Committees Dec 2014

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## **Appendix 1: Implications**

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### **Finance**

The proposed guidance on the appointment of Audit bodies is expected within the coming weeks. The 2014/15 audit is mandatory and therefore there is no financial impact for the 2014/15 year as a result of the Act.

### **Staffing**

There are no staffing implications associated with this report.

### **Risk**

None identified. Finance staff are professionally competent and capable of preparing the annual return and preparing the accounts for the CDCJC in line with audit requirements

### **Equality and Diversity**

None identified.

### **Accommodation**

None.

### **Crime and Disorder**

None.

### **Human Rights**

None

### **Consultation**

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

### **Procurement**

None. External Auditors are appointed by the Audit Commission.

### **Disability Discrimination Act**

None

### **Legal Implications**

The Local Audit and Accountability acts 2014 sets out the legal and regulatory framework in which Joint Committees are to report their financial arrangements. The proposals within this report seek to strengthen the Joint Committees compliance with these regulations.



## Department for Communities and Local Government

To: Joint Committees currently subject to full audit; Local Authority Chief Finance Officers

December 2014

### **LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 – CHANGES TO AUDIT REQUIREMENTS FOR JOINT COMMITTEES**

The Audit Commission Act 1998 (section 2 and Schedule 2) required joint committees to prepare accounts and undergo an audit separate from their constituent bodies. From 1 April 2015, implementation of the Local Audit and Accountability Act 2014 will mean that joint committees will no longer be required to have their accounts separately prepared and audited. This approach follows consultation with the local government and accounting sector and means that the final mandatory audit for such bodies will cover the period 2014/15.

The Government has made this change as the appropriate parts of the financial results of joint committees are reported in the accounts of their constituent bodies, so they will be audited by auditors appointed to audit the accounts of those bodies, and there will be no need for a separate audit appointment to them.

Constituent authorities will need to consider the effect of ending separate joint committee audits, and ensure that an effective financial and governance framework is maintained for those joint committees and the funds they control. Authorities may arrange for a continued separate audit of their joint committees if they choose. However this will not be an audit under the 2014 Act.

We will consider with the sector what guidance might be provided to authorities on the audit of joint committees, in the context of wider guidance on auditor appointment in general. We intend guidance to be published in good time to support the first auditor appointments undertaken by local authorities under the provisions of the 2014 Act.

This letter has been sent to those joint committees we understand currently to be subject to full audit and all local authority chief finance officers, and is being made available on the DCLG website. The change will also be communicated to all local authorities by DCLG newsletter. A list of all joint committees we are aware of is appended to this letter.

**Ben Stoneman**

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Ben Stoneman  
Fry Building  
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London  
SW1

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## **Principal Authorities Joint Committees**

Adur and Worthing Joint Committee  
Association of Greater Manchester Authorities  
Eastern Shires Purchasing Organisation  
Leeds City Region Leaders' Board  
Local Government Shared Service Joint Committee  
London Councils  
Norfolk Joint Museums Committee  
Somerset Waste Board  
South Worcestershire Shared Services Partnership Joint Committee  
Tamar Bridge and Torpoint Ferry Joint Committee  
Three Rivers and Watford Shared Services Joint Committee  
Tyne and Wear Archives and Museum Joint Committee  
West Mercia Energy Joint Committee  
West Yorkshire Joint Services Committee  
Yorkshire Purchasing Organisation

## **Smaller Authorities Audit Joint Committees**

Abington Recreation Ground Committee  
Aley Green Cemetery Joint Committee  
Almondsbury Joint Burial Committee  
Andover Museum Joint Management Committee  
Anglia Revenues and Benefits Partnership Joint Committee  
Ash Green Sports Centre  
Ashby Woulds Oakthorpe and Donisthorpe Joint Burial Committee  
Audlem Joint Burial Committee  
Aysgarth Cemetery Joint Management Committee  
Bandon Hill Cemetery Joint Committee  
Basingstoke Canal Joint Management Committee  
Bedale, Aiskew, Leeming Bar and Burrill Joint Burial Authority  
Berkeley Burial Committee  
Bickerton Joint Burial Committee  
Billesdon and Rolleston Joint Burial Committee  
Bramcote Crematorium Joint Committee  
Brayton & District Joint Burial Authority  
Brodsworth & Sprotbrough Parish Councils Joint Management Committee  
Buckinghamshire Waste Joint Committee  
Bures Joint Burial Authority  
Bures Joint Sportsground Committee  
Burnham Joint Burial Committee  
Bursledon Windmill Joint Management Committee  
Bus Lane Adjudication Service Joint Committee  
Campton & Shefford Joint Burial Committee  
Cannock Chase Area of Outstanding Natural Beauty Joint Committee  
Central Durham Crematorium Joint Committee  
Central Lincolnshire Joint Strategic Planning Committee  
Cheshire Brine Subsidence Compensation Board Joint Committee

Chesterfield Joint Crematorium Committee  
Chilterns Crematorium Joint Committee  
Chobham and West End Joint Burial Committee  
Chorley and South Ribble Shared Services Joint Committee  
Clayton-le-Woods & Whittle-le-Woods War Memorial  
Cleveland Emergency Planning Joint Committee  
Clifton And Newton Joint Burial Committee  
Clowne & Barlborough Joint Burial Committee  
Colburn, Hipswell and Scotton Joint Burial Authority  
Colchester and Ipswich Museum Service Joint Committee  
Colchester, Braintree and Uttlesford Parking Joint Committee  
Cornwall Port Health Authority Committee  
Crewkerne and West Crewkerne Burial Board  
Croft and Dalton Joint Burial Board  
Curbar, Calver & Froggatt Joint Burial Committee  
Devizes & Roundway Joint Burial Committee  
Devon Audit Partnership  
Devon Authorities Waste Reduction and Recycling Joint Committee  
Downham Market & Downham West Joint Burial Committee  
Dronfield & District Joint Burial Committee  
Dunstable Joint Committee  
East & West Hagbourne Cemetery  
Eastern Inshore Fisheries and Conservation Authority Joint Committee  
Eastleigh Museum Joint Management Committee  
Eastrington and Gilberdyke Joint Burial Committee  
Ellesmere Parishes Joint Burial Committee  
Eltham Crematorium Joint Committee  
Embleton Joint Burial Committee  
Etwall Leisure Centre Joint Management Committee  
Everton & Scaftworth Joint Burial Committee  
Fareham Museum Joint Management Committee  
Felton Cemetery Joint Committee  
Gateshead and Newcastle Joint Bridges Committee  
Glastonbury & Sharpham Burial Board  
Godalming Joint Burial Committee  
Gosport Museum Joint Management Committee  
Grand Western Canal Joint Advisory Committee  
Great and Little Hale Joint Burial Committee  
Haltwhistle & District Joint Burial Committee  
Havercroft & Ryhill Joint Recreation Ground Committee  
Haxby and Wigginton Joint Burial Committee  
High Weald Area of Outstanding Natural Beauty Joint Advisory Committee  
Houghton Regis Town Centre Management Committee  
Howden Asselby and Kilpin Joint Burial Committee  
Huntington Burial Authority  
Joint Committee on Strategic Planning & Transport  
Joint Parish Councils Committee  
Kempston Burials Joint Committee  
Kibworth Joint Burial Committee  
Kibworth Joint Recreation Committee  
Malmesbury and St Paul Without Joint Burial Committee  
Malpas Joint Burial Committee

Manydown Joint Management Committee  
Marcham & Frilford Joint Burial Committee  
Mersey Valley Joint Committee  
Merseyside Port Health Committee  
Merton & Sutton Joint Cemetery Board  
Middlesbrough and Eston Joint Health Scrutiny Committee  
Middlewich Cemetery Board  
Misterton & West Stockwith Joint Burial Committee  
Monk Fryston, Hillam and Burton Salmon Joint Burial Committee  
Mortlake Crematorium Board  
Mount Edgcumbe Joint Committee  
Mountsett Crematorium Joint Committee  
Nassington & Yarwell Joint Burial Committee  
Newport and Gilberdyke Joint Burial Committee  
No Man's Orchard Management Committee  
Nonsuch Park Joint Management Committee  
Norfolk Records Joint Committee  
North Devon Crematorium Joint Committee  
North East Surrey Crematorium Board  
North Northamptonshire Joint Committee  
North of England Open Air Museum  
North Western Inshore Fisheries and Conservation Authority  
North Yorkshire Building Control Partnership  
North Yorkshire Procurement Partnership  
Northallerton & Romanby Joint Burial Committee  
Northamptonshire Traveller Consortium Joint Committee  
Northfield Management Committee  
Ovingham Joint Burial Committee  
Oxfordshire Joint Health Overview & Scrutiny Committee  
Oxfordshire Waste Partnership Joint Committee  
Parking & Traffic Regulations Outside London Adjudication Joint Committee  
Partnership for Urban South Hampshire Joint Committee  
Portchester Crematorium Joint Committee  
Portsmouth & Gosport Joint Board  
Project Integra Joint Committee  
Ranskill and Torworth Joint Burial Committee  
Red House Museum, Christchurch Joint Management Committee  
Rothbury Burial Committee  
Shared Services Partnership Joint Committee (CenSus)  
Shoal Hill Common Joint Committee  
Sir George Staunton Country Park Joint Management Committee  
Skirlaugh and Ellerby Joint Burial Committee  
South Kirkby, North & South Elmsall Joint Burial Committee  
South London Waste Partnership  
South Thames Gateway Building Control Partnership Committee  
South West Middlesex Crematorium Board  
South Yorkshire Archaeology Service Joint Committee  
South Yorkshire Archives Service Joint Committee  
South Yorkshire Joint Secretariat  
South Yorkshire Mining Advisory Service  
Spennithorne and Harmby Cemetery Committee  
St Minver Cemetery Committee

Staffordshire and Stoke on Trent Archives Joint Committee  
Staffordshire Connects Joint Committee  
Stratfield Brake Recreation Ground Management Committee  
Tees Valley Airport Consultative Committee  
Tees Valley Health Scrutiny Unit  
Teesside Joint Archives Committee  
Tisbury & West Tisbury Joint Burial Committee  
Trans Pennine Trail Joint Committee  
Transport for Urban South Hampshire Joint Committee  
Tyne and Wear Economic Development Joint Committee  
Tyne and Wear Trading Standards Joint Committee  
Upper and Nether Heyford Joint Burial Board  
Upper Norwood Library Joint Committee  
Wallops Parish Hall Committee  
Wareham Burial Joint Committee  
Weaverham Cuddington & Acton Bridge Cemetery Committee  
Welland Joint Committee  
West Hertfordshire Crematoria Joint Committee  
West Hoe Cemetery Committee  
West Midlands Joint Committee  
Wetley Moor Joint Committee  
Whalley & Wiswell Joint Burial Committee  
Whitchurch Joint Cemetery Board  
Wigton Joint Burial Committee  
Wimborne Cemetery Joint Management Committee  
Wolston, Brandon & Bretford Joint Burial Committee  
Womersley Burial (Joint) Authority  
Worcestershire Regulatory Shared Service Joint Committee  
Yeovil Crematorium and Cemetery Committee  
Mansfield and District Crematorium Joint Committee  
Tregony and Cuby Joint Burial Committee  
Humber Archaeology Partnership Joint Board  
Snaith and Cowick Town Council Cemetery Committee  
South Essex Parking Partnership  
Longframlington Joint Burial Committee  
Essex Countywide Traveller Committee  
Barnsley, Doncaster and Rotherham Joint Waste Board  
Berrow and Pendock Village Hall Management Committee  
Weasenham Playing Field Committee  
Cadbury Hill Management Fund Joint Committee

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**Central Durham Crematorium  
Joint Committee**

**21 January 2015**

**Provision of Support Services  
2015-2016**



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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 present for approval a proposed Service Level Agreement (SLA) for Support Service provision by Durham County Council to the Central Durham Crematorium Joint Committee for the period April 2015 to March 2016.

**Background**

2. A formal Service Level Agreement for Support Services provided by Durham County Council to the Central Durham Crematorium Joint Committee has been considered and approved by the Joint Committee for the past three years. As part of the budget setting for 2015/16, members are now requested to consider the forthcoming years Support Services requirement.
3. This report sets out details of the proposed SLA for the period 1 April 2015 to 31 March 2016 to cover the following functions:
  - Management Services
  - Financial Services
  - Administration Services
  - Payroll Services
  - Human Resources Services.

**Service Level Agreement (SLA)**

4. The SLA established for the provision of Support Service functions to the Joint Committee provides a commitment for both parties over the medium term. This includes the provision of Management advice and attendance at Joint Committee Meetings by the Head of Finance (Financial Services), in addition to Accountancy, HR, Payroll, and Administration Services.
5. The proposed SLA, attached at Appendix 2, has been developed in consultation with the Head of Finance (Financial Services) under the delegated responsibility of the Treasurer to the Joint Committee and reflects the nature of the current partnership, the services to be provided, the period of agreement and total estimated annual budget.

6. As in previous years, all work carried out directly on behalf of the Joint Committee will be recharged and the resultant budget requirement for Support Services is set out in the SLA. Details of all work to be carried out will be itemised so that costs are more transparent.
7. The proposed SLA considers the proportion of time spent by key staff undertaking the requirements of the Joint Committee. The proposed charge for 2015/16 is £30,200 (same as 2014/15). The applicable fee takes into consideration the staff pay award and other inflationary pressures, offset by a saving in staff time due to the proposals to no longer produce a fully SORP compliant annual Statement of Accounts.
8. The Support Service SLA is attached at Appendix 2 for consideration and approval by members. Schedule 1 to the Appendix, as attached, provides a more detailed breakdown of the following functions and responsibilities:

**Management Services**

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

**Financial Services**

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

**Administration Services**

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

**Payroll Services**

- Employee crematorium salary processing.

**Human Resources Services**

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

**Recommendations**

9. It is recommended that:-
  - Members consider and approve the Service Level Agreement attached at Appendix 2 (including relevant schedule) for the year 2015/16

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<b>Contact:</b>	<b>Paul Darby - Head of Finance (Financial Services)</b>
<b>Tel:</b>	<b>03000 261 930      E-mail: paul.darby@durham.gov.uk</b>
<b>Contact:</b>	<b>Ed Thompson – Principal Accountant</b>
<b>Tel:</b>	<b>03000 263 481      E-mail: ed.thompson@durham.gov.uk</b>

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## **APPENDIX 1 - Implications**

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### **Finance**

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

### **Staffing**

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

### **Risk**

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

### **Equality and Diversity/ Public Sector Impact 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 Spennymoor Town Council were provided with a copy of the report and given opportunity to comments / raise any detailed queries on the contents of this report in advance of circulation to members of the CDCJC.

### **Procurement**

None

### **Disability Discrimination Act**

None

### **Legal Implications**

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

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## APPENDIX 2



# **Service Level Agreement**

for the provision of Support Services to

**CENTRAL DURHAM CREMATORIUM JOINT  
COMMITTEE**

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

**THIS AGREEMENT** is made the [21st] of [January] **two thousand and fifteen**  
**BETWEEN DURHAM COUNTY COUNCIL** (“the Council”) and **CENTRAL DURHAM**  
**CREMATORIUM JOINT COMMITTEE** (“the Partnership”)

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

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

### **2. DURATION**

- 2.1. This agreement will be effective 1<sup>st</sup> April 2015 and will continue until 31<sup>st</sup> March 2016 (“the Term”)

### **3. THE COUNCIL’S OBLIGATIONS**

#### **3.1. Services**

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

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

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

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

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

### **3.2. Accommodation**

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

### **3.3. Insurance**

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

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

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

- 4.1.1. To make available such Support Services provision as set out in Schedule 2 for the provision of agreed services for the year 2015/16 notwithstanding the contents of Schedule 2, the Support Services provision will be the subject of regular review and agreement by both parties as part of the Joint Committee's normal budget timetable. Final confirmation of the Support Services provision must be agreed no later than the 31<sup>st</sup> January in each year.
- 4.1.2. Both parties intend that the annual Support Services fee provision will be set at such a level as to cover the costs incurred by the Council in delivering the Central Support Functions. An indicative annual budget and time allocated to each of these areas as at the date of this agreement is set out in Schedule 2.
- 4.1.3. The parties agree that, without affecting the annual Support Services fee provision and the principles set out in Schedule 2, at the Joint Committee's request;
- The percentage split between the service elements to be provided can be varied up to 10% provided always that the maximum number of days per element specified in Schedule 2 is not exceeded
  - Crematorium Joint Committee being satisfied that any such changes will not have an adverse impact on the delivery of the service provision.
- 4.1.4. The parties agree that all variations, other than those referred to in the clause 4.1.3 above, require the expressed written consent of both parties.
- 4.1.5. To pay the Council annually the payments as set out in Schedule 2. The payment principles set out in Schedule 2 will apply for the purposes of determining the payments paid to the Council by the Joint Committee.

## **4.2. Service Delivery**

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

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

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

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

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

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

4.2.1.5. Approving the Small Bodies Annual Return and Statement of Accounts, Annual Governance Statement, Revenue Budget and all other Financial Reports.

4.2.1.6. Taking whatever action it considers necessary as a result of issues highlighted by the Head of Finance (Financial Services).

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

5.1. Paul Darby, Head of Finance (Financial Services) is responsible for the overall management and delivery of the support service functions and will (under delegated responsibility) in practice fulfil the role of the Treasurer for the Joint Committee. Any queries arising from financial and other relevant reports and any general day to day enquiries about the service should be addressed to the Head of Finance (Financial Services).

- In person at Durham County Council, County Hall, Durham
- E-mail: [paul.darby@durham.gov.uk](mailto:paul.darby@durham.gov.uk)
- Telephone 03000 261930

5.2. The Head of Finance (Financial Services) will report to the Corporate Director of Neighbourhood Services and to the Corporate Director of Resources and Treasurer to the Joint Committee and to the Central Durham Crematorium Joint Committee.

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

Contact details are:

Don McLure, Corporate Director: Resources  
Durham County Council,  
County Hall, Durham  
E-mail: [don.mclure@durham.gov.uk](mailto:don.mclure@durham.gov.uk)  
Telephone 03000 261945

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

## **6. INFORMATION AND CONFIDENTIALITY**

- 6.1 Each party will provide all information within its control necessary to enable the other to discharge its obligations under this agreement.
- 6.2 Neither party shall, without the written consent of the other party, make use of for its own purposes or disclose or allow to be disclosed to any person, (except as may be required by law or by an authorised body in evaluating the work undertaken e.g. external audit), this Agreement or any material connected with it.

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

7.1. Each party will:

7.1.1. Comply with the Data Protection Act 1998

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

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

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

**8. TERMINATION**

8.1 Either party may terminate the agreement before the 1 April 2016 by giving the other not less than 3 months prior written notice.

**9. VARIATION**

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

**AS WITNESSED**

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

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

**Date**

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

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

**Date**

## Schedule 1

The following Support Services will be provided.

### Management Services

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

### Financial Services

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

### Payroll Services

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

### Human Resources

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

## **Administration**

14. Distribution of Joint Committee Papers (including electronic distribution).
15. Provision of Committee and Secretarial Services including the remit of Clerk (providing advice and guidance on the constitutional issues and protocols) to the Joint Committee and processing any follow up requirements as appropriate.
16. Maintenance of Committee minutes and Indexing.

## **Advice**

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

**BUDGET SCHEDULE**

<b>Support Service Area</b>	
<b>Management</b>	
Attendance at Joint Committee Meetings	
Report Review and overall Management	
	<b>5,500</b>
<b>Financial Services</b>	
Budget Preparation including fees and charges setting	
Budget Monitoring including monthly reconciliations	
Review of the Effectiveness of Internal Audit	
Production of the Annual Return (including liaison with External Audit)	
Financial Appraisals	
	<b>17,300</b>
<b>Payroll Services</b>	
Employee payroll processing	<b>300</b>
<b>Human Resources</b>	
Health and Safety support and guidance	
Employee relations and interaction with trade unions	
Training and development facilitation	
	<b>2,400</b>
<b>Administration</b>	
Distribution of Committee Papers	
Committee and Secretarial Services	
Minute maintenance and indexing	
	<b>4,700</b>
<b>Total</b>	<b>30,200</b>

**BASIS OF CHARGE**

1. Charges in respect of the period 1 April 2015 to 31 March 2016 will be recharged to the Joint Committee using the existing methodology.
2. This SLA charge is in addition to the fixed term Audit SLA totalling £5,500 previously approved by members on 22 January 2014.

*In overall terms the Support Service charge represents 2.4% of the gross turnover of the Joint Committee.*

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**Central Durham Crematorium  
Joint Committee**

**21 January 2015**

**Fees and Charges 2015/16**



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

---

**Purpose of the Report**

1. The purpose of this report is to set out details of the proposed fees and charges for the Central Durham Crematorium for 2015/16.

**Background Information**

2. In reviewing existing charges or setting new charges, inflationary pressures; the potential impact of competition in terms of price and quality; trends in demand; results of customer surveys; budget targets; cost structure implications; impact on other service areas; alternative more effective charging structures and proposals for targeted promotions etc need to be fully taken into consideration.

**Fees and Charges 2015/16**

3. The inflationary and cost pressures facing the crematorium along with the views of the Bereavement Services Manager with regards to the local market and customer impact from any proposed increase, benchmarking data on the charges levied in other neighbouring facilities, plus the fact that the crematorium will be undergoing a major refurbishment of the chapel as part of the Phase 3 works next year are key factors in considering any increases in charges for 2015/16.
4. Taking the above into consideration, particularly the redevelopment works that will be undertaken next year and in light of the increases made in 2014/15, it is proposed that there is no proposed increase to the current fees and charges for 2015/16.

***Cremation Charges***

5. Adult cremation fees were increased by 15% in 2014/15 to bring the fees in line with average charges levied by other facilities in the region. This represented a monetary increase of £80 per adult over the age of 16 years.
6. The projected number of cremations in 2014/15 is 2,144 which will be 83 lower than the 2,227 cremations delivered in 2013/14 and 56 less than the budgeted position of 2,200.

7. The proposed 2015/16 fees and charges for the neighbouring crematoria is attached at Appendix 3 and the average total cost is calculated at Appendix 4, which indicates an average cremation fee of £645 (inclusive of medical referees fees and environmental surcharge) next year. Holding the current charges will mean that the total cremation fees levied for the Central Durham Crematorium in 2015/16 (inclusive of medical referee fees) remains at £630.
8. In terms of the charging policy for child cremations, it is proposed to retain the NIL fee. Members will see from Appendix 3 that neighbouring crematoria charges range from £0 to £215.

### ***Book of Remembrance***

9. There is no proposed increase to the Book of Remembrance fee for 2015/16.
10. A full schedule of the proposed fees and charges for the Central Durham Crematorium is shown in Appendix 2, with benchmarking comparison data shown in Appendix 3 for members' information. As can be seen the cremation fees continue to compare well in relation to the neighbouring crematoria, indicating a mid price range position within the benchmarking group, but below the regional average. The charges will be reviewed in 2016/17 once the redevelopment works have been completed.

### **Recommendations and Reasons**

11. It is recommended that:

- (i) Members of the Joint Committee note and approve the proposed fees and charges at Appendix 2 effective from 1 April 2015, which seek to maintain charges at existing levels.
- (ii) The proposed fees and charges are incorporated into the 2015/16 budget.

### **Background Papers**

2014/15 Budget and Financial Monitoring Reports  
2015/16 Budget Working Papers

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<b>Contact:</b>	<b>Paul Darby - Head of Finance (Financial Services)</b>
<b>Tel:</b>	<b>03000 261 930 E-mail: paul.darby@durham.gov.uk</b>
<b>Contact:</b>	<b>Ed Thompson – Principal Accountant</b>
<b>Tel:</b>	<b>03000 263 481 E-mail: ed.thompson@durham.gov.uk</b>

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## **Appendix 1: Implications**

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### **Finance**

A detailed schedule of the proposed fees and charges for the Central Durham Crematorium is included at Appendix 2. These proposals have been factored into budget proposals for 2015/16.

### **Staffing**

There are no staffing implications associated with this report.

### **Risk**

The sensitive pricing of services is essential to maintain the competitiveness and reputation of the Central Durham Crematorium in the current economic climate. The proposed increases in fees and charges next year will ensure that the charges remain competitive in comparison with neighbouring facilities at a time when significant redevelopment works will be being undertaken, and this, together with a prudent assumption in terms of the number of cremations undertaken next year, plus the strong reputation of the CDCJC and the enhancements that the Phase 3 works will bring in terms of the service offer, should ensure risk is minimised with regards to the achievement of the income budgets. Charging information will be publicised in advance and communication carefully handled.

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

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

### **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**

None

### **Consultation**

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

### **Procurement**

None

### **Disability Discrimination Act**

None

### **Legal Implications**

None

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**SCHEDULE OF PROPOSED CREMATORIUM CHARGES 2015-16**

	Durham				
	2015/2016 Charges incl VAT (where appropriate)	Proposed Charges 2015/2016 incl VAT (where appropriate)	VAT Status	Increase / (Decrease)	
	£	£		£	%
Non-viable Foetus	£9	<b>£9</b>	O	£0	0.00%
Child	£0	<b>£0</b> up to 1 mth	O	£0	0.00%
Child	£0 up to 16 yrs	<b>£0</b> up to 16 yrs	O	£0	0.00%
Adult	£610 over 16 yrs	<b>£610</b> over 16 yrs	O	£0	0.00%
<b>Surcharges</b>					
Non Resident (Adult)	£0	<b>£0</b>	O	£0	0.00%
Environmental surcharge	£0	<b>£0</b>	O	£0	0.00%
Saturdays Additional	50%	<b>50%</b>	O	Not Applicable	Not Applicable
Certificate of Cremation	Included	<b>Included</b>	O	Not Applicable	Not Applicable
Medical Referees Fees	£20	<b>£20</b>	O	£0	0.00%
Body Parts	£9	<b>£9</b>	O	£0	0.00%
2 line entry Book of Remembrance	£50	<b>£50</b>	S	£0	0.00%
Seat for Lease of 10 years	£1,042	<b>£1,042</b>	E/S	£0.00	0.00%
Columbaria Unit for Lease of 20 years	£1,240	<b>£1,240</b>	E/S	£0.00	0.00%
Small Plaques for Lease of 10 years Plus Cost of Plaque at supplier price	£178	<b>£186</b>	E/S	£8.00	4.49%
Large Plaques for Lease of 10 years Plus Cost of Plaque at supplier price	£304	<b>£312</b>	E/S	£8.00	2.63%
Vase Block for Lease of 10 years Plus Cost of Plaque at supplier price	£532	<b>£540</b>	E/S	£8.00	1.50%
Inside New Garden Large Plaques for Lease of 10 years Plus Cost of Plaque at supplier price	£334	<b>£342</b>	E/S	£8.00	2.40%
Inside New Garden Vase Block for Lease of 10 years Plus Cost of Plaque at supplier price	£586	<b>£594</b>	E/S	£8.00	1.37%

		Period charged from:										
		Jan 2014 to Dec-15 2015/16 **	Jan 2014 to Dec 2015 2015/16 **	Apr 2014 to Dec 2015 2015/16 **	Apr 2014 to Mar 2015 2014/15 *	Apr 2014 to Mar 2015 2014/15 *	Jan 2014 to Dec 2015 2015/16 **	Apr 2014 to Dec 2015 2015/16 **	Apr 2014 to Mar 2015 2014/15 *	Mar 2014 to Apr 2015 2015/16 **		
Durham		Coundon	Darlington	Gateshead	Middlesbrough	Hartlepool	South Tyneside	Sunderland	Newcastle	North Tyneside	Mountsett	
£		£	£	£	£	£	£	£	£	£	£	

**Cremation Fees**

£610.00 15yrs or Over	Adult	£635 over 16 yrs	£605 15yrs or over	£590 over 18yrs	£574 15yrs or over	£599 over 16 yrs	£604 15yrs or over	£562 15yrs or over	£645	£605 over 18 yrs	£610.00 over 16 yrs
£0	Environmental surcharge	Included	£50	£40	£50	Included	£66	included	included	Included	
£20	Medical Referees Fees	Included	£20	£35.00	Included	Included	£36	£22	£41.00 13 yrs & over	£25	£20
<b>£630</b>	<b>Sub total</b>	<b>£635</b>	<b>£675</b>	<b>£665</b>	<b>£624</b>	<b>£599</b>	<b>£706</b>	<b>£584</b>	<b>£686</b>	<b>£630</b>	<b>£630</b>

**Other Charges**

£9	Non-viable Foetus	£0	£0	£0	£11	£17	£0	£0	£0	£0	£9
£0 up to 1 month	Infant Child	£0	£0 12 mths	£0	£21 up to 1 month	£17 under 5 yrs	£0 up to 14 yrs	N/A	£0 up to 12 yrs	£25	£0 up to 1 month
£0 up to 16 yrs	Child	£0	£215 up to 18 yrs	£0	£44 up to 14yrs	£103 up to 16 yrs	£0 up to 14 yrs	£129 under 16 yrs	£0	£25	£0 up to 16 yrs
£0	Non Resident (Adult)	£0	£0	£0	£0	£0	£604	£744	Not Available	£605	£0
50%	Saturdays/ Additional	£318	No Cremations on a Saturday	No Cremations on a Saturday	£44	No Cremations on a Saturday	£983	£830	No Cremations on a Saturday	£908	50%
Included	Certificate of Cremation	Included	Included	Included	Included	£10	£17	Included	£12	Included	Included
£50	2 line entry Book of Remembrance (inclusive of VAT)	N/A	£64	£60	£34	£57	£68	£47	£66	£55	£50
£0	Body Parts	£0	£0	50% of appropriate charge	£26	£0	£0	£78	£150	£0	£0

\* All based on 14/15 Rates

\*\* All based on 15/16 Rates

\*\*\* Subject to consideration by the Mountsett Crematorium Joint Committee January 2015

Appendix 4

Period charged from:	Jan 2014 to Dec 2015 2015/16 **	Jan 2014 to Dec 2015 2015/16 **	Apr 2014 to Dec 2015 2015/16 **	Apr 2014 to Mar 2015 2014/15 *	Apr 2014 to Mar 2015 2014/15 *	Jan 2014 to Dec 2015 2015/16 **	Apr 2014 to Dec 2015 2015/16 **	Apr 2014 to Mar 2015 2014/15 *	Mar 2014 to Apr 2015 2015/16 **
	Coundon £	Darlington £	Gateshead £	Middlesbrough £	Hartlepool £	South Tyneside £	Sunderland £	Newcastle £	North Tyneside £
<b>Cremation Fees</b>									
Adult	£635	£605 15yrs or over	£590 over 18yrs	£574 15yrs or over	£599 over 16 yrs	£604 15yrs or over	£562 15yrs or over	£645	£605 over 18 yrs
Environmental surcharge	Included	£50	£40	£50	Included	£66	included	included	Included
Medical Referees Fees	Included	£20	£35.00	Included	Included	£36	£22	£41.00 13yrs and over	£25
<b>Sub total</b>	<b>£635</b>	<b>£675</b>	<b>£665</b>	<b>£624</b>	<b>£599</b>	<b>£706</b>	<b>£584</b>	<b>£686</b>	<b>£630</b>
<b>Average of Benchmarking Group</b>									<b>£645</b>

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**Central Durham Crematorium  
Joint Committee**

**21 January 2015**

**2015/16 Revenue and Capital  
Budgets**




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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 for Members' consideration proposals with regards to the 2015/16 revenue budget for the Central Durham Crematorium.

**Background Information**

2. The 2015/16 budget has been developed with the Bereavement Services Manager, taking into account the proposed Fees and Charges set out in the previous report, the 2014/15 forecast outturn position and known expenditure pressures in the coming year.

**Revenue Budget Proposals 2015/16**

3. The proposed 2015/16 revenue budget is shown at Appendix 2, together with the forecast position with regards to the reserves of the Central Durham Crematorium. Members should note that the main changes from the 2014/15 budget are as follows:

***Employees***

4. The 2015/16 Budget has increased by **£9,623** from 2014/15 due to the impact of the pay award and incremental progression

***Premises***

5. The base budget has decreased by **(£164,910)** from 2014/15. The main reasons for this decrease are as follows:
  - Improvement works to the Crematorium building identified within the Service Asset Management Plan (SAMP) and funded from earmarked reserves totalling **(£175,000)** incorporated into the 2014/15 budget has now been removed.
  - The **(£12,000)** provision for the replacement of copper roofing on the canopies factored into the 2014/15 budget has been removed.
  - A **£8,000** provision for the internal decoration has been included.
  - A **£4,000** provision for the replacement of the seating in the waiting room has been factored in.

- A **£2,000** provision for the replacement of curtains/blinds to chapel area has been added to the budget.
- Provision for relining of a cremator hearth at **£4,140** has been added in
- An increase in building maintenance, cremator repairs, general cleaning and equipment servicing and repairs of **£15,300** has been included
- The Cremator Abatement and Equipment testing budget has been increased by **£2,500**
- The budget for outside lighting to the new office entrance and the exterior brickwork has been removed (**£5,000**).
- There has been a reduction in the utility budgets to reflect the 2014/15 projected outturn of (**£8,850**).

### ***Transport***

6. The base budget has increased by **£100** from 2014/15.

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

7. The supplies and services budget has been increased by **£15,590** from 2014/15. The main changes are as follows:
  - The Medical referee budget has decreased by (**£1,320**). This takes into consideration the projected trend during 2014/15 along with budgeted cremation numbers anticipated for 2015/16.
  - Following the purchase of the Public Visual Reference System, the budget has been reduced by (**£4,290**) to allow for the yearly servicing costs.
  - In line with the 2014/15 outturn, the Book of Remembrance budget has been increased by **£500**.
  - In line with the 2014/15 outturn and increased costs, the Masterplan budget has been increased by **£2,000**.
  - The 2015/16 conferences, hospitality and postage budget requirement has been reduced by (**£1,300**).
  - A provision of **£8,000** for the upgrade of the Wesley Music System has been included in 2015/16.
  - A further provision of **£12,000** for the upgrade of the Wesley Tribute System is required in 2015/16.

### ***Agency and Contracted***

8. The Agency and Contracted Services budget has reduced by (**£3,500**) from 2014/15:
  - The Refuse collection budget has decreased by (**£1,500**) due to a new contract with a different supplier.

- Medical Referees Post Mortem fees, external audit fees and water hygiene budgets have reduced by **(£2,000)**.

### ***Capital Financing Costs***

9. Loan repayments relating to the Replacement Cremator and associated re-development works remain at **£213,738** in line with the 10 year fixed schedule to repay the £2.4m loan taken out by DCC on behalf of the Joint Committee during 2011/12.

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

10. The 2015/16 budget factors in the proposed SLA for the provision of Support Services and Audit Services. As was agreed at the January 2014 meeting, members will be aware the Audit Services SLA has reduced by **(£275)**. The Support services SLA remains in line with the 2014/15 budget provision.

### ***Income***

11. The income budget has been reduced by £37,650. The major changes are as follows:
  - An element of prudence has again been factored into the income budget proposal for next year. The projected outturn as at 31 December 2014 assumes a decrease of 56 cremations against the 2014/15 budgeted number (of 2,200) and therefore the 2015/16 budgeted number of cremations has been decreased by 80 to 2,120. The net effect of these considerations results in a decreased income of **£50,400**.
  - The total memorials sales budget has been increased by **(£1,000)**. This reduction follows the 2014/15 outturn.
  - A provision has been made for the receipt of CAMEO rebates of **(£12,500)**.
  - The web casting, DVD and CD, and interest received budgets has been increased by **(£1,250)** during this budget round in consideration of the 2014/15 projected outturn.
  - The 2015/16 budget factors in a reduction in the Book of Remembrance Fee Income of **£2,000** in consideration of the 2014/15 outturn projection.
12. Should cremation numbers be maintained in line with those projected for the current year or indeed return to levels experienced in previous years then there would be a surplus generated next year.

### **Capital Budget Proposals 2015/16**

13. The proposed 2015/16 capital budget is shown in the table below and was considered by Members in September 2014:

<b>Phase 3 Redevelopment Works</b>	<b>Cost £</b>
Replacement of copper roofing and canopy's	199,263
Carry out alterations to chapel	124,224
Carry out alterations to chapel doors	20,395
Carry out alterations to waiting room	133,458
Carry out alterations to external waiting area	64,240
Carry out alterations to crematoria heating	12,000
Carry out alterations to toilet area	66,856
<b>Total</b>	<b>620,436</b>

14. The cost of the Phase 3 Redevelopment Works will be financed from the Major Capital Works Earmarked Reserve as shown in Appendix 2.

### **Surplus Redistribution**

15. The 2015/16 budget proposes the same distribution of surplus as in 2014/15, split as follows:
- Durham County Council - £325,000
  - Spennymoor Town Council - £81,250

### **Earmarked Reserves**

16. The transfer to the Masterplan Memorial Garden Reserve next year is budgeted in line with the 2014/15 level at £5,000.
17. The transfer to the Small Plant Reserve next year is budgeted in line with the 2014/15 level at £2,000.
18. The transfer to the Cremator Reline Reserve next year is budgeted in line with the 2014/15 level at £25,000.
19. The £118,358 surplus created after consideration of all the above factors is budgeted to transfer to the Major Capital Works reserve. In line with the CDCJC Reserve Policy however, a transfer from the General Reserve of £11,295 is required in order to maintain a general reserve of 30% of the Joint Committees income budget. This results in a net transfer to the Major Capital Works reserve of £129,653 during 2015/16. After using £620,436 to finance the 2015/16 Capital Budget, the projected balance for the Major Capital Works reserve at the end of 2015/16 is £250,677, as shown in Appendix 2.
20. The estimated earmarked reserves and balances of the Central Durham Crematorium Joint Committee at 31 March 2016, taking into account the 2014/15 Quarter 3 budgetary control report and the proposed transfers to / from earmarked reserves in the 2015/16 budget is as follows:
- General reserve of £432,705
  - Retained reserves of £379,927

21. The estimated total reserves as shown in Appendix 2 at 31 March 2015 are **£812,632**.
22. Members should note that the 2015/16 revenue budget proposal incorporates £64,410 of one off expenditure requirements which will provide further scope in the 2016/17 budget setting round.

### **Recommendations and Reasons**

23. It is recommended that:
- (i) Members of the Joint Committee note and approve the revenue and capital budget proposals contained within the report (as set out at Appendix 2)
  - (ii) Members note the forecast level of reserves and balances at 31 March 2015 (also set out at Appendix 2).

### **Background Papers**

- 2014/15 Budget and Financial Monitoring Reports
- 2015/16 Budget Working Papers
- 2015/16 Fees and Charges report.

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## **Appendix 1: Implications**

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### **Finance**

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

### **Staffing**

The employee budget provides for 9 members of staff.

### **Risk**

The budgets take into account the 2014/15 forecast outturn position and all known expenditure pressures and opportunities for efficiencies in the coming year. The budget also takes into consideration one off expenditure requirements for 2015/16. Knowledge of these pressures and requirements such ensure that risk is minimised

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

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

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

### **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**

None

### **Consultation**

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

### **Procurement**

None

**Disability Discrimination Act**

None

**Legal Implications**

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

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**APPENDIX 2**

<b>CENTRAL DURHAM CREMATORIUM 2015/2016 BUDGET</b>				
<b>2013/2014 Actual Outturn (Memo Info)</b>	<b>2014/2015 Base Budget</b>	<b>2014/2015 Projected Outturn (QTR3)</b>		<b>2015/2016 Base Budget</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
			<b>EXPENDITURE</b>	
215,602	212,189	217,515	Employees	221,813
202,546	446,460	546,574	Premises	281,550
2,248	1,900	2,436	Transport	2,000
104,062	105,740	96,745	Supplies and Services	121,330
36,418	13,111	13,531	Agency & Contracted	9,611
213,738	213,738	213,738	Capital Financing Costs	213,738
34,800	35,975	35,975	Support Service Costs	35,700
<b>809,414</b>	<b>1,029,113</b>	<b>1,126,514</b>	<b>Gross Expenditure</b>	<b>885,742</b>
<b>(1,346,580)</b>	<b>(1,480,000)</b>	<b>(1,499,288)</b>	<b>INCOME</b>	<b>(1,442,350)</b>
<b>(537,166)</b>	<b>(450,887)</b>	<b>(372,774)</b>	<b>Net Income</b>	<b>(556,608)</b>
			<b>Transfer to Reserves</b>	
5,000	5,000	5,000	- Masterplan Memorial Garden	5,000
198,916	12,637	(65,476)	- Major Capital Works	118,358
25,000	25,000	25,000	- Cremator Reline Reserve	25,000
2,000	2,000	2,000	- Small Plant	2,000
<b>(306,250)</b>	<b>(406,250)</b>	<b>(406,250)</b>	<b>Distributable Surplus</b>	<b>(406,250)</b>
<b>245,000</b>	<b>325,000</b>	<b>325,000</b>	<b>80% Durham County Council</b>	<b>325,000</b>
<b>61,250</b>	<b>81,250</b>	<b>81,250</b>	<b>20% Spennymoor Town Council</b>	<b>81,250</b>

<b>Actual Balance @ 31/03/14</b>	<b>Budget Earmarked Reserves Balance @ 31/03/15</b>	<b>Revised (QTR3) Forecast Balance @ 31/03/15</b>	<b>Reserve</b>	<b>Transfer to Reserve</b>	<b>Transfer from Reserve</b>	<b>Budget Forecast Balance @ 31/03/16</b>
<b>£</b>	<b>£</b>	<b>£</b>				<b>£</b>
(384,540)	(444,000)	(444,000)	General Reserve	(406,250)	417,545	(432,705)
(36,250)	(41,250)	(41,250)	Masterplan Memorial Garden	(5,000)	0	(46,250)
(915,386)	(864,177)	(741,460)	Major Capital Works	(129,653)	620,436	(250,677)
(25,000)	(50,000)	(50,000)	Cremator Reline Reserve	(25,000)	0	(75,000)
(4,000)	(6,000)	(6,000)	Small Plant	(2,000)	0	(8,000)
<b>(1,365,176)</b>	<b>(1,405,427)</b>	<b>(1,282,710)</b>	<b>TOTAL</b>	<b>(567,903)</b>	<b>1,037,981</b>	<b>(812,632)</b>

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