



**Annual Meeting of
Mountsett Crematorium Joint Committee**

Date **Tuesday 27 June 2017**
Time **9.30 am**
Venue **Mountsett Crematorium Meeting Room, Mountsett
Crematorium, Dipton**

Business

Part A

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

1. Membership of the Joint Committee
2. Apologies for absence, if any
3. Declarations of Interest, if any
4. Appointment of Chairman
5. Appointment of Vice-Chairman
6. Minutes of the Meeting held on 28 April 2017 (Pages 3 - 6)
7. Mountsett Crematorium, Joint Committee, Changes to Constitution/Terms of Reference (Pages 7 - 20)
Report of the Clerk to the Joint Committee.
8. 2016/17 Annual Governance Statement (Pages 21 - 34)
Joint Report of the Corporate Director of Regeneration and Local Services and the Corporate Director of Resources and Treasurer to the Joint Committee.
9. Revenue Outturn & Joint Committees Annual Return for the Year Ended 31 March 2017 (Pages 35 - 50)
Joint Report of the Corporate Director of Regeneration and Local Services and the Corporate Director of Resources and Treasurer to the Joint Committee.

10. Mountsett Crematorium Performance and Operational Report
(Pages 51 - 54)
Report of the Bereavement Services Manager.
11. Forward Plan 2017/18 (Pages 55 - 58)
Report of the Corporate Director of Resources and Treasurer to the
Joint Committee.
12. Such other business as in the opinion of the Chairman of the meeting
is of sufficient urgency to warrant consideration

Clare Pattinson
Interim Head of Legal and Democratic Services

County Hall
Durham
19 June 2017

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

Durham County Council:

Councillors: O Temple (Chairman), A Batey, C Hampson, O Milburn,
A Bainbridge, J Carr, J Charlton, J Shuttleworth and B Stephens

Gateshead Council:

Councillors K Dodds (Vice-Chairman), D Bradford, M Charlton, D Davidson,
L Green, J Lee and M Ord

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Council Chamber, County Hall, Durham on **Friday 28 April 2017 at 10.00 am**

Present:

Councillor O Temple (Chairman)

Members of the Committee:

Durham County Council

Councillors A Batey, C Hampson, I Jewell and M Plews

Gateshead Council:

Councillors Dave Bradford, M Charlton, L Green, J Lee and M Ord

1 Apologies for absence

Apologies for absence were received from Councillor K Dodds.

2 Minutes of the Meeting held on 30 January 2017

The minutes of the meeting held on 30 January 2017 were confirmed as a correct record and signed by the Chairman.

3 Declarations of Interest, if any.

There were no declarations of interest.

4 Quarterly Performance and Operational Report - Position to 31 March 2017

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

The Bereavement Services Manager reported performance figures from January 2017 to March 2017 and the comparison to the same period for 2016, highlighting that there was a net increase of 46 cremations.

It was also noted there was a total of 395 cremations undertaken in the period 1 January to 31 March 2017. 218 of which were from Durham, 101 from Gateshead and 76 from outside of the area. Councillors were asked to note that the figure for the total number of cremations to 31 March 2017 was 1,439 compared to a prudent budget assumption of 1,300 cremations, representing an over-achievement in cremation fee income of £90,295 in year.

Regarding the sale of memorial plaques the Bereavement Services Manager asked Members to note the number of memorials sold in comparison to the same period the previous year, an increase of £2,535 in value terms.

Moving on to discuss operational matters, it was reported that the trainee crematorium operative had now been in post since December 2014 and was doing well in the position. The employee had indicated their willingness to enrol of the ICCM Diploma Course, the cost of which if agreed being partly met from the training budget.

Members noted that on 5 May 2017 the Bereavement Services Manager would have worked in the bereavement services industry for 30 years. Members were asked if they wished to mark the occasion in some manner at the next meeting of the Joint Committee.

Details were also reported in respect of the Cremation and Burial Conference and Exhibition which would be taking place between 3 - 5 July 2017. The Bereavement Services Manager would be attending to represent the joint committee.

The Bereavement Services Manager further informed Members that the Recycling of Metals Scheme had generated a sum of £5,000 for Coping with Cancer North East and that arrangements were being made in respect of the cheque being presented to the charity.

In conclusion the Bereavement Services Manager provided an update on works to replace cremators and associated extension works. He advised that during the groundwork phase, shale had been found which had delayed work by 2 weeks, however it was anticipated that work would still be completed on schedule. A monthly update on the works would be circulated to members during the course of development.

Councillor Jewell in reference to the ICCM training request queried whether there would be any conditions attached to the approval. In response the Bereavement Services Manager advised that conditions were included within the training contract signed by the employee.

Councillor Jewell further queried whether any effect had been seen on parking due to the reduced number of car parking spaces available due to ongoing works. The Bereavement Services Manager advised that cars were using the road towards the Plough Inn public house as overflow, however it was hoped that the stone currently placed on the car park would be moved by next week freeing up spaces.

Councillor Batey asked whether there would be any income from the recycling of the old cremators for scrap metal. It was noted that this rolled in to the tender contract with ATI.

The Chairman thanked the Bereavement Services Manager and asked him to leave while they discussed the issues in terms of the 30 years of service.

Members discussed the request and the Solicitor advised members that Durham County Council did not have a policy in place to recognise long service of employees, however the committee could arrange an informal recognition of his service should they so wish.

Resolved:

- (i) That the current performance of the Crematorium be noted.
- (ii) That the request for a member of staff to be enrolled on the ICCM Diploma Course be agreed.
- (iii) That the committee agree to proceed with an informal recognition of long service for the Bereavement Services Manager.
- (iv) That the attendance at the Burial and Cremation conference be noted.
- (v) That the distribution of recycling income to the respective charity be noted.
- (vi) That progress in regard to the cremator replacement programme be noted.

5 Financial Monitoring Report - Provisional Outturn as at 31 March 2017

The Joint Committee considered a joint report of the Corporate Director Regeneration and Local Services and Corporate Director Resources and Treasurer to the Joint Committee, which set out details of income and expenditure in the period 1 April 2016 to 31 March 2017, together with the provisional outturn position for 2016/17, highlighting areas of over / underspend against the revenue budgets at a service expenditure analysis level. The report further detailed the funds and reserves of the Joint Committee at 1 April 2016 and the forecasted final position at 31 March 2017 (for copy see file of Minutes).

Councillor Green in reference to falling gas prices queried whether options were being explored for alternative utility providers. In response the Principal Accountant advised that the crematorium gas supply was linked in to the existing County Council contract which had been awarded following a full procurement exercise.

Resolved:

That the provisional outturn position at 31 March 2017, including the projected year end position with regards to the reserves and balances of the Joint Committee be noted.

6 Risk Register Update 2017/18

The Joint Committee considered a joint report of the Corporate Director Regeneration and Local Services and Corporate Director, Resources and Treasurer to the Joint Committee which provided an update on outcome of the half yearly review of the service and operational risk registers in March 2017 (for copy see file of Minutes).

Resolved:

- (i) That the Joint Committee note the content of the report and the updated position following the March review.
- (ii) That the Risk Registers are kept up-to-date and continue to be reviewed by the Joint Committee on a half yearly basis.

7 Annual Internal Audit Report 2016/17

The Joint Committee considered a report of the Chief Internal Auditor and Corporate Fraud Manager, which presented the Annual Internal Audit Report for 2016/17 (for copy see file of Minutes).

The Audit and Fraud Manager reminded the Joint Committee that the Annual Internal Audit Report fulfilled the requirements of Public Sector Internal Audit Standards and CIPFA Local Government Application note for the Chief Internal Auditor and Corporate Fraud Manager to deliver an annual audit opinion.

Members were informed that the report looked at the Joint Committee's systems of governance, risk management and internal control and that, from the work undertaken, the Chief Internal Auditor and Corporate Fraud Manager was able to provide a "Substantial" overall assurance opinion of the adequacy and effectiveness of internal control operating across the Joint Committee in 2016/17. Members were reminded that "Substantial" was the highest level of assurance rating.

A summary of the findings were contained within Appendix 2 of the report.

Councillor Jewell queried the external audit arrangements between authorities and the Audit and Fraud Manager advised that there was an agreement between 4 local councils for the audit.

The Chairman noted his appreciation to the team at Mountsett for the excellent report and assurance opinion given.

Resolved:

That the content of the Annual Internal Audit Report and the overall "Substantial" opinion on the adequacy and effectiveness of the Joint Committee's control environment for 2016/17 be noted.

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

The Chairman added that he wished to pass on his best wishes to Councillors T Nearney and K Dearden who would not be standing in the forthcoming elections and thanked them for their input and dedication shown to the joint committee.

The Chairman further noted that a request had been received from Gateshead Councillors that all future meetings of the joint committee take place at Mountsett Crematorium, Dipton, Stanley. After discussion it was agreed that the relevant arrangements be made to change the venue of meetings going forward.

**Mountsett Crematorium Joint Committee
27 June 2017**



**Mountsett Crematorium, Joint Committee,
Changes to Constitution/Terms of
Reference**



Report of the Clerk to the Joint Committee

Purpose of the Report

1. The purpose of this report is to provide details of a review of the Mountsett Crematorium Joint Committee's Constitution, which, in accordance with the Annual Governance Statement requirements is reviewed on an annual basis.

Background Information

2. The Constitution of the Mountsett Crematorium Joint Committee was presented to, and approved by members on 25th April 2013.
3. Members also gave a commitment to review the Constitution on an annual basis, as part of the approval process for the Annual Governance Statement.

Review of the Constitution

5. The Constitution has been reviewed by the Clerk to the Mountsett Crematorium Joint Committee.
6. Members will recall that the Constitution fully reflects the constituent authority legal titles, expenditure and subsequent surplus distribution arrangements on a 65/35 basis, along with the policies regarding retained surplus transfer to reserves.
7. Members will again note that the constituent authority membership appointments and asset ownership remain as per the original constitution, dated 7th September 1976.
8. The Mountsett Crematorium Joint Committee will continue to operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council who will continue to be responsible for the management of the facility and for supporting the Joint Committee.
9. The review has not highlighted any requirements for change to the current Constitution, which is attached at Appendix 2 for Members full consideration and therefore this report reaffirms continuation of the existing Constitution and governance arrangements set out within.

Recommendations:

10 It is recommended that:

- Members of the Committee consider the outcome of the review of the Constitution of Mountsett Crematorium Joint Committee, and reapprove the Constitution as set out in Appendix 2, the review having been completed in accordance with Annual Governance Statement requirements.

Background Papers

Mountsett Crematorium Joint Committee Constitution (amended 25.4.13)

Contact: Sarah Grigor – Clerk to the Joint Committee
Tel: 03000 269 676

Appendix 1: Implications

Finance

The Constituent Authority income sharing (unchanged) and reserves protocols (in line with the strategy adopted in recent years) are disclosed within the revised constitution detailed within Appendix 2.

Staffing

There are no staffing implications associated with this report.

Risk

There are no risk implications associated with this report

Equality and Diversity / Public Sector Duty

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

Accommodation

The Constituent Authority asset ownership (unchanged) is highlighted within the revised constitution detailed within Appendix 2.

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

Legal officers of Gateshead Council were originally provided with a copy of the constitution and given opportunity to comment / raise any detailed questions/ request amendments on its content in advance of circulation to members of the Mountsett Crematorium.

Procurement

None

Disability Discrimination Act

None

Legal Implications

The constitution (revised (April 2013) has been reviewed by the Clerk to the Joint Committee, an employee of Legal Services, Durham County Council, in line with relevant legislative requirements.

This page is intentionally left blank

Appendix 2

Gateshead amendments DH/JM/PB: 23/07/12

This **DEED** of Agreement is made theday of2013

BETWEEN:-

- 1) The County Council of Durham, Durham County Council, County Hall, Durham and
- 2) The Borough Council of Gateshead of the other part.

WHEREAS:-

1. The Authorities to the Deed have by virtue of Section 102(1) of the Local Government Act 1972 the Local Government Act 2000 the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2000 the Local Authorities and all and every power enabling them agreed and resolved to constitute a joint committee to exercise the powers which each of the Authorities hereto might respectively have exercised by virtue of the Cremation Acts 1902 and 1952 for the provision running, maintenance and management of the existing Crematorium at Mountsett within the County of Durham which is more particularly described in paragraph 1 below.
2. The said Authorities now wish to constitute the said joint committee on the terms set out below and to the intent that the Deeds of Agreement between the said Authorities and dated 7th September 1976 and 8th September 1983 shall cease to have effect.

NOW in pursuance of the said agreement and the respective resolutions and in consideration of these presents **THIS DEED WITNESSES** as follows:-

1. Definition and Interpretation

- 1.1 In this agreement the following expressions have the meanings set out below, unless the context otherwise requires.

‘Authority’ either Durham or Gateshead and ‘Authorities’ shall be construed accordingly.

‘Annual meeting’ the annual meeting of the Joint Committee held each year in accordance with paragraph 7.2 of this agreement.

‘Chief Executive’ the head of an Authority’s paid service being the person designated as such under Section 4 of the Local Government and Housing Act 1989.

'Clerk', the person appointed by virtue of paragraph 16.1 to carry out certain duties allocated by this agreement.

'Council' the Council of elected members of one or other of the Authorities to this agreement.

'Crematorium' the crematorium known as Mountsett Crematorium which includes all buildings grounds equipment and other property appurtenant there.

'Financial year' the period running from 1st April in one calendar year until 31st March in the next calendar year (inclusive).

'Joint committee' the Mountsett Crematorium Joint Committee constituted by this agreement.

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

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

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

'Principal Office' in the case of Durham County Council, the Council Offices, County Hall, Durham and the case of Gateshead Council the Civic Centre as referred to at the beginning of the agreement.

'Special meeting' a meeting of the Joint Committee convened in accordance with paragraph 7.6 of this Agreement.

2. Duration of Joint Committee

The Authorities shall constitute the Joint Committee from the Commencement Date and the Joint Committee shall continue thereafter unless and until determined by either Authority or both of them under the provisions contained in this agreement.

3. Name of Joint Committee

The Joint Committee shall be known as the Mountsett Crematorium Joint Committee.

4. Provision and Location of Crematorium

- 4.1 The Crematorium is located on the Crematorium Site which was acquired by the Authorities prior to the date hereof.

4.2 The Crematorium site is vested 60% in Durham County Council and 40% Gateshead Council by virtue of Section 120(4) of the Local Government Act 1972 and all and every power so enabling and registered at HM Land Registry with Title Absolute Title Number.

5. **Membership**

5.1 The Joint Committee shall consist of Members appointed by the Authorities as follows:-

5.1.1 Each Authority shall appoint from its own membership nine Members from Durham County Council and seven Members from Gateshead Council which appointments shall reflect the political balance of each authority.

5.1.2 Subject to the provisions of this agreement each Member shall continue in office for a period of one year or until such time as he shall cease to be a members of the Council by whom he is appointed whichever is the sooner and any provision in the Procedure Rules of either Authority to the contrary is hereby waived. Each member shall be eligible for re- appointment until such time as he shall cease to be a member of the council by whom he is appointed.

5.1.3 If either Authority does not appoint the number of Members which it is entitled to appoint the other Members of the Joint Committee shall be competent to carry out the business thereof pursuant to this agreement.

5.1.4 Any person who is a member of the Councils of both Authorities shall only represent the first Authority to appoint him as a Member and any subsequent appointment by the other Authority shall be void.

5.1.5 The Chief Executive of each Authority shall notify the Chief Executive of the other Authority and the Clerk within fourteen days of any appointment of a member of his Council to the Joint Committee.

5.1.6 Any member may at any time resign his office as such Member by notice addressed to the Clerk who shall forthwith notify the respective Chief Executives of each of the Authorities.

5.1.7 Any member may be removed at any time by resolution by the Authority by whom he was appointed but such removal should only become effective upon receipt by the Clerk of notification thereof.

6. **Chair and Vice Chair**

6.1 At the first meeting of the Joint Committee and subsequently at its Annual Meeting in each successive year the Joint Committee shall select one of its Members as Chair and another as Vice Chair for the forthcoming year Provided that at no time shall the Chair and Vice Chair be members of the same Authority.

- 6.2 The Chair of the Committee shall alternate between both authorities on an annual basis unless otherwise agreed at the Annual meeting of the Committee.
- 6.3 The elected Chair and Vice Chair shall remain in office until the next Annual Meeting unless by reason of death resignation disqualification or any other cause before that time and upon a vacancy occurring during the term of office another Member from the same Authority shall be appointed by the Joint Committee to fill the vacancy until the next Annual Meeting.
- 6.4 If there is equality of votes as to the appointment of Chair or Vice Chair then the Chair for the time being of that meeting shall have a second or casting vote.

7. **Meetings of the Joint Committee**

- 7.1 The first meeting of the Joint Committee shall be convened by the Clerk.
- 7.2 The Joint Committee shall hold an Annual Meeting before the end of June in each year.
- 7.3 Other than the Annual Meeting, meetings shall be held at such places and on such dates and at such times as the Joint Committee may decide from time to time save that meetings shall be held not less than quarterly.
- 7.4 Ordinary meetings and Annual Meetings of the Joint Committee shall be convened by the Clerk who shall deliver notice thereof to each member at least five clear days before the date of the meeting.
- 7.5 With the notice referred to in paragraph 7.4 the Clerk shall send a copy of the agenda for the meeting which shall include:
- provision for the declaration of personal and prejudicial interests by Members for the purposes of the Code of Conduct issued under Section 50 Local Government Act 2000.
 - all items of business which have been, or are deemed to have been, referred to the Joint Committee by a Council resolution of either Authority.
 - all reports submitted by any officer of either Authority; and
 - any item of business directed to be included by the person appointed to preside at the meeting.
- 7.6 A quorum of four members must be present to constitute a meeting Provided that there is at least one member present from each Authority.
- 7.7 The Chair and two members of the Joint Committee may at any time by notice specifying the business to be transacted and sent to the Clerk require a Special Meeting of the Joint Committee to be convened and the Clerk shall

accordingly convene a special meeting which shall be held within thirty clear days of receipt by the Clerk of the said notice.

7.8 The Clerk shall give Members of the Joint Committee at least five clear days notice of the Special Meeting and such notice shall specify the business proposed to be transacted.

7.9 No business shall be transacted at a Special Meeting other than that specified in the notice sent to the Clerk and referred to in paragraph 7.7 above.

8. **Person Presiding at Meetings**

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

9. **Voting**

9.1 Every matter at a meeting of the Joint Committee shall be decided by a simple majority of those Members voting and present and in the venue, at the time the question is put. In the case of an equality of votes in relation to a particular item of business then consideration of that item shall be adjourned and shall be deferred for decision at a future meeting of the Joint Committee to allow informal discussion to take place between the parties

9.2 Except where a requisition is made under the next paragraph 9.3, the method of voting at meetings of the Joint Committee shall be by show of hands.

9.3 If a requisition for a recorded vote is made by any three Members present before a vote is taken on any question or motion, the voting shall be recorded so as to show whether each Member present voted for or against that question or motion or abstained from voting.

10. **Minutes**

10.1 The Clerk shall be responsible for keeping a record of attendance and a record of the business transacted at every meeting of the Joint committee and the minute book shall be submitted to, and signed at the next following meeting.

10.2 The person presiding at the next following meeting referred to in paragraph 10.1 shall put the question that the minutes be approved as a correct record of the previous meeting.

10.3 No discussion shall take place upon the minutes, except upon their accuracy. If no question is raised as to accuracy or if it is raised then as soon as it is disposed of, the person presiding shall sign the minutes.

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

11. **Sub-Committees**

- 11.1 The Joint Committee may from time to time appoint sub-committees for any general or special purpose in connection with their powers and functions for the purposes of advising and reporting back to the Joint Committee. Any sub-committee so appointed shall consist of a minimum of three members and shall include at least one Member from each Authority.
- 11.2 Subject to clause 11.1 the Joint Committee shall at the time of appointing any sub-committee resolve what shall be the terms of reference of that sub-committee.

12. **Vacancies**

- 12.1 No act or proceeding of the Joint Committee shall be questioned on account of any vacancy or on account of any defect in the appointment of any Member.

13. **Capital Expenditure**

- 13.1 If the Joint Committee shall at any time require to incur capital expenditure for the:

13.1.1 The acquisition of property

13.1.2 The construction of works, or

13.1.3 Any other capital purposes in connection with its powers.

- 13.2 Then the use of part or all of any profits or surplus made in any financial year shall be used to finance capital expenditure or upon agreement of the Joint Committee may carry forward part or all such profits or surplus as required to finance known future capital expenditure.

14. **Revenue Expenditure**

- 14.1 All losses/deficits or profits/surpluses either incurred or generated as a result of the normal operational business of the Joint Committee in any financial year shall be borne or distributed in the following percentages 35% Gateshead and 65% Durham County Council. This arrangement shall be subject to review at least every five years with the first review taking place in March 2015.

14.2 Any losses identified during the financial year should be first met by any available reserves. In the absence of available reserves each Authority should make a relevant contribution in accordance with the % mentioned in paragraph 14.1

14.3 As soon as possible after the end of any financial year the Joint Committee shall calculate the exact net revenue expenditure for the preceding year and shall request or make payments to each Authority to be allocated in accordance with the % mentioned in paragraph 14.1 (total to the agreed distributable surplus amount).

14.4 The Joint Committee upon agreement may use or carry forward retained surplus made in any financial year for the purpose of:

14.4.2 Paying debts

14.4.3 Meeting contingencies

14.4.4 Meeting future expenses

14.5 But any amount of such profit or surplus not so applied (as agreed annually at the Annual General Meeting) shall be returned to the Authorities. Payable to each authority by the 1st October in each year.

15. **Interest on Sums Due**

15.1 Any sum properly payable by either of the Authorities to the Joint committee whether of a capital or revenue nature, which is not paid by the due date shall be liable to interest at the base lending rate of the Co-operative Bank plc until such time as the sum due is paid in full.

16. **Appointment of Officers**

16.1 (a) The Clerk shall be the Head of Legal and Democratic Services or their appointee of Durham County Council.

(b) The Treasurer shall be the Corporate Director Resources of Durham County Council or anyone appointed by him.

16.2 The Joint Committee shall appoint and pay such employees as it deems necessary to provide equip maintain and manage the Crematorium and all services and duties ancillary thereto and required to be provided by virtue of this agreement or by statute and such employees shall be enabled to join any pension scheme which employees of Durham County Council are entitled to join by virtue of their individual contracts of employment.

16.3 The functions of the Joint Committee shall be dealt with by Durham County Council officers (identified at clause 16 above). For the avoidance of doubt the identified officers shall include officers succeeding to the named officers responsibilities on any re-organisation.

17. **Accounts**

- 17.1 The Treasurer shall keep accounts of all monies received by and all expenditure of the Joint committee as may be required for the purposes of Part 8 of the Local Government Act 172.
- 17.2 As soon as practicable after the end of the Financial Year the Joint Committee shall send to each Authority a full report of the operations of the Joint Committee during the last financial year and a copy of the accounts thereof.
- 17.3 Durham County Council will carry out an annual audit of the accounts and the Joint Committee will provide a copy of the report thereof to each of the Authorities as soon as practicably possible after receipt of the same.
- 17.4 When this agreement is silent the Mountsett Crematorium will operate within the procedure rules and financial regulations of the lead partner authority, Durham County Council, who will continue to be responsible for the management of the facility and for supporting the Joint Committee.

18. **Performance of Agreement**

- 18.1 The Authorities shall at all times take all or any action as may be necessary for giving full effect to this agreement and every provision and obligation contained herein and any decision made by the Joint Committee pursuant hereto. Each party shall be committed to mutual cooperation and assistance to give effect to the terms of this Agreement which shall include :
- a) the setting up of a joint officer meeting to discuss and formulate advice and reports to the Joint Committee and
 - b) not less than twenty business days before the date of any Joint Committee prior notification of agenda items only shall be given to officers of each Authority of items intended to be tabled as items of business for the Joint Committee in order to ensure that the same may be fully considered by officers of each Authority. An officer Neighbourhood services Director of Resources from each authority to be involved in a pre-meeting to the committee hearing
- 18.2 Each Authority shall bear its own costs for the negotiation preparation completion and stamping of this agreement.
- 18.2.1 If either Authority shall fail to carry out any necessary act required to be taken pursuant to paragraph 18.1 above, the other may implement any reasonable measures necessary to give effect to this agreement or any proper decision of the Joint Committee and the reasonable costs thereof shall be recoverable as a debt from the Authority which so failed to act.

19. **Termination**

- 19.1 If the Authorities or either of them shall wish to determine this agreement or make any alteration to the terms hereof then in default of agreement between the Authorities the matter shall be referred to arbitration in accordance with paragraph 20 below

20. **Arbitration**

Any dispute between the Authorities under or arising out of this agreement shall be referred to a single arbitrator to be agreed upon by the Authorities or in default of agreement to be nominated by the Secretary of State for Communities and Local Government or such other Government Minister as shall be appropriate in accordance with and subject to the provision of [the Arbitration Acts 1950 and 1979] or any statutory modification or re-enactment of them for the time being in force.

21. **Complaints**

Any complaint received by the Joint Committee or either or both of the Authorities relating to the Crematorium or any officer employed thereat or to the performance of functions under this agreement shall be dealt with in the first instance in accordance with Durham County Council's formal complaints procedure and if the complaint is not resolved as a result of that process or if a complaint is received from the Local Government Ombudsman dealt with by the Monitoring Officer.

Mountsett Crematorium Joint Committee**27 June 2016****2016/17 Annual Governance Statement**

Joint Report of Ian Thompson – Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources & Treasurer to the Joint Committee

Purpose of the Report

- 1 The purpose of this report is to provide details of the Annual Governance Statement (AGS) for the year April 2016 to March 2017. The AGS will need to be formally approved by Members as part of the consideration of the Joint Committees Return for the financial year ended 31 March 2017 and is attached at Appendix 2.

Background

- 2 The Mountsett Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in a way which functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 3 In discharging this overall responsibility, the Mountsett Crematorium Joint Committee is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk and performance.
- 4 The Mountsett Crematorium Joint Committee has adopted and operates under (via Durham County Council, its lead Authority), a Local Code of Corporate Governance which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) / Society of Local Authority Chief Executives (SOLACE) Framework – 'Delivering Good Governance in Local Government'. The Annual Governance Statement (AGS) explains how the Joint Committee complies with this code and also meets the requirements of the Accounts and Audit Regulations 2015 in relation to an annual review of the effectiveness of its system of internal control.
- 5 The AGS will need to be formally signed by the Chair and Treasurer (Durham County Council's Corporate Director: Resources) to the Mountsett Crematorium Joint Committee and published along with the Mountsett Crematorium Joint Committee's Annual Return no later than the 30 June 2017.

The Annual Governance Statement (AGS)

- 6 The Annual Governance Statement for Joint Committees is based around a number of statements or assertions in relation to good governance, financial management and internal control.
- 7 In approving the AGS, the Joint Committee is required to provide an answer of 'yes' or 'no' to each assertion.
- 8 The Joint Committee is expected to have relevant evidence in place to support each 'yes' answer and would need to provide an explanation to the external auditor if it is not able to provide a 'yes' answer, including details of how the Joint Committee will address any identified weaknesses in its governance arrangements.
- 9 The seven assertions relevant to the Joint Committee are summarised below:
- i. We approved the accounting statements prepared in accordance with the guidance notes within this Return.*
 - ii. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.*
 - iii. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.*
 - iv. We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.*
 - v. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.*
 - vi. We took appropriate action on all matters raised during the year in reports from internal and external reviews.*
 - vii. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.*
- 10 The statement is initially compiled by the Head of Finance and Transactional Services, in accordance with guidance contained within the Framework and reflects the current position within the Joint Committee.
- 11 The statement is evidence based and relies upon the review of the effectiveness of internal audit undertaken by the Audit Committee of the lead authority (Durham County Council) along with written assurances from the Bereavement Services Manager, internal audit's views, having carried out a review during the year and commented on the assurance given by each, external auditors and other review agencies and inspectorates and the assurances contained within their reports to the Mountsett Crematorium Joint Committee.

12 The Statement is submitted to the Mountsett Crematorium Joint Committee for approval with submission to External Audit – Mazars LLP by 30 June 2017.

Recommendations

10 It is recommended that:-

- Members of the Joint Committee note the content of the 2016/17 Annual Governance Statement.
- The Chair and Treasurer approve and sign the 2016/17 Annual Governance Statement as part of the consideration of the Joint Committees Return for the financial year ended 31 March 2017.

Contact: Paul Darby, Head of Finance & Transactional Services
Tel: 03000 261 930
Contact: Ed Thompson, Principal Accountant
Tel: 03000 263 481

Appendix 1 - Implications

Finance

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

Staffing

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

Risk

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

Equality and Diversity / Public Sector Duty

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

Accommodation

Asset Management is a key component of effective corporate governance.

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

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

Procurement

None

Disability Discrimination Act

None

Legal Implications

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

1 Scope of Responsibility

The Mountsett Crematorium Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a responsibility under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy efficiency and effectiveness. This Committee was established in 1964 by the Urban District Councils of Stanley and Consett (transferred to Derwentside District Council, 1976) and the Urban District Councils of Blaydon and Whickham (transferred to Gateshead Metropolitan Borough Council, 1976).

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

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

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

2 Requirements

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

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

- i. We approved the accounting statements prepared in accordance with the guidance notes within this Return.*
- ii. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.*
- iii. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.*
- iv. We carried out an assessment of the risks facing the Joint Committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.*

- v. *We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.*
- vi. *We took appropriate action on all matters raised during the year in reports from internal and external reviews.*
- vii. *We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Joint Committee and where appropriate have included them in the accounting statements.*

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

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

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

3 Governance Arrangements during 2016/17

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

The following sections demonstrate assurance that the Council has complied with each of these assertions in practice, and also highlights where we have further improved our corporate governance arrangements during 2016/17.

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

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

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

The Corporate Director: Resources and Chief Finance Officer (CFO) is responsible for:

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

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

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

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

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

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

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

The Financial Management Standards cover how the Joint Committee orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts and how it puts in place efficient arrangements for safeguarding public money. A Risk Management strategy is in place supported by risk registers. Risk assessments are carried out and the registers updated on a six monthly basis. The Joint Committee employs an Internal Auditor to undertake audits of all key services and systems and report on possible weaknesses or required improvements in internal controls. The system of internal control is risk based and focussed on key risk areas such as cash and fixed assets.

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

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

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

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

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

- Current treasury position
- Capital financing plans (including Prudential and Treasury Indicators)
- Interest Rate Outlook
- Policy on borrowing in advance of need
- Investment Strategy
- Minimum Revenue Provision Policy
- Policy on use of external service providers

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

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

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

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

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

- Appointing as its Treasurer, the Corporate Director: Resources and Chief Finance Officer (CFO) from the lead authority along with the Head of Finance & Transactional Services under the scheme of delegated responsibilities by the Treasurer. The Corporate Director and Head of Finance are professionally qualified and possess the necessary skills, knowledge and experience to perform effectively in both a financial and non-financial role
- Ensuring the finance function in support to the Treasurer is adequately qualified and resourced to fulfil its duties and a structure is in place that provides a line of professional accountability for the finance staff
- Ensuring that key CIPFA Codes such as the Prudential Framework for Local Authority Capital Finance and the Treasury Management Code are complied with where required
- Having a clearly articulated Medium Term Financial Plan/Reserves Strategy and Policy
- Producing Monthly Budgetary Control Reports which are considered on a quarterly basis by the Joint Committee
- Ensuring proper Internal Audit, Risk and Governance arrangements are in place
- Maintaining the Service Asset Management Plan.

Membership to the Federation of Burial and Cremation Authorities, which requires that each year a signed declaration, is made so that the Codes of Practice have been strictly adhered to.

The Crematorium is also subject to bi-annual inspection by the regulator (DCC) who has to be satisfied that all Environmental Legislation is being implemented.

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

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

The Joint Committee has various measures in place to ensure that it does not take any decisions during the year that may exceed its powers or contravene any laws, regulations or proper practices. The lawfulness of all decisions referred to the Joint Committee is always considered by senior officers and is clearly referenced in reports, particularly in relation to decisions involving income or expenditure. The Joint Committee is not aware of any instances of non-compliance with law and regulations during 2016/17.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- The adequacy of risk identification, assessment and mitigation
- The adequacy and application of controls to mitigate identified risk
- The adequacy and extent of compliance with Durham County Council's corporate governance framework
- The extent of compliance with relevant legislation

- The extent to which the organisation's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money
- The quality and integrity of financial and other management information utilised within the organisation

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

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

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

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

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

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

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

4 Significant Governance Issues

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

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

As a result, Internal Audit has provided **Substantial** overall assurance opinion on the adequacy and effectiveness of internal control operating across the Joint Committee in 2016/17. This opinion provides assurance that there is a sound system of control in operation and there are no significant control weaknesses that warrant inclusion within the Annual Governance Statement.

6 Assurance Statement

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

SIGNED:

Chair to the Joint Committee

27 June 2017

John Hewitt, CPFA

Corporate Director of Resources and Treasurer to the Joint Committee

27 June 2017

This page is intentionally left blank



Mountsett Crematorium Joint Committee

27 June 2017

Revenue Outturn & Joint Committees
Annual Return for the Financial Year Ended
31 March 2017



Joint Report of Ian Thompson – Corporate Director: Regeneration and Local Services; John Hewitt – Corporate Director: Resources and Treasurer to the Joint Committee.

Purpose of the Report

1. The purpose of this report is to seek approval of the Joint Committees Annual Return (attached at Appendix 3) for Mountsett Crematorium Joint Committee for the financial year ended 31 March 2017. This report also includes details of the final outturn position against the approved budgets for 2016/17.

Background

2. The Joint Committees Annual Return will be subject to external audit by the Joint Committee's appointed external auditors, Mazars LLP and the audit will commence on 5 July 2017. Upon completion, the auditor's report will be reported to the Joint Committee and will be made available online, along with the Return.
3. The attached Joint Committees Annual Return is not compulsory requirement for the Mountsett Crematorium Joint Committee but is good practice. Also attached for Members attention at Appendix 2 is the Balance Sheet as at 31 March 2017.

Financial Outturn 2016/17

4. Members will recall that regular (quarterly) budgetary control reports have been considered throughout the year, which incorporated forecast year-end outturn positions. A provisional outturn report was presented to Members at the meeting of 28 April 2017.
5. The following table shows the final outturn position together with comparative data against the provisional outturn report considered on 28 April 2017.

Subjective Analysis	Base Budget 2016/17 £	Outturn 2016/17 £	Variance Over/ (Under) £	MEMO – Provisional Outturn (28.04.17) 2016/17 £
Employees	141,717	134,557	(7,160)	134,557
Premises	166,790	261,983	95,193	261,078
Transport	600	637	37	637
Supplies & Services	89,820	97,354	7,534	96,627
Agency & Contracted	7,100	8,703	1,603	8,684
Central Support Costs	26,100	26,100	0	26,100
Gross Expenditure	432,127	529,334	97,207	527,683
Income	(878,000)	(974,250)	(96,250)	(975,643)
Net Income	(445,873)	(444,916)	957	(447,960)
Transfer to (from) Reserves				
- Repairs Reserve	15,000	(49,246)	(64,246)	(49,246)
- Cremator Reserve	265,983	307,942	41,959	310,986
- General Reserve	0	21,330	21,330	21,330
Distributable Surplus	(164,890)	(164,890)	(164,890)	(164,890)
65% Durham County Council	107,178	107,178	107,178	107,178
35% Gateshead Council	57,712	57,712	57,712	57,712
Mountsett Crematorium Earmarked Reserves	Balance @ 1 April 2016 £	Transfers to Reserve £	Transfers From Reserve £	Balance @ 31 March 2017 £
Repairs Reserve	73,616	15,000	(64,246)	24,370
Cremator Reserve	927,542	307,942	0	1,235,484
General Reserve	242,070	21,330	0	263,400
Total	1,243,228	344,272	(64,246)	1,523,254

Explanation of Significant Variances between Original Budget and Forecast Outturn

- The final outturn position is broadly in line with the provisional outturn reported to the Joint Committee on 28 April 2017 with only minor changes across a number of budget levels at the final outturn (£3,044 decrease) to the overall net income for the year.
- The following section outlines the reasons for significant variances by subjective analysis area (most of which was disclosed in the provisional outturn report), comparing the outturn position against the budget.

7.1 **Employees**

The outturn shows an underspend of **(£7,160)** in relation to employee costs. The reasons for this are identified below:

- The vacant period of the Business Admin Apprentice post has resulted in an underspend of **(£6,160)**.
- The staff training budget was not required during 2016-17 resulting in an underspend of **(£1,000)**.

7.2 **Premises**

The outturn shows an overspend of **£95,193** in relation to premises costs. The reasons for this are identified below:

- The Cremator repairs budget overspent by **£7,245** due to necessary Cremator repairs in year.
- A successful appeal against the rateable value of the Crematorium last year has resulted in a revised Business Rate charge in 2016/17 of £20,377 compared to the budget of £45,000, a saving of **(£24,623)**.
- Costs relating to the car park extension resulted in an approved overspend of **£64,246**. These works were approved by the Joint Committee in 2015/16 but were slipped into 2016/17 and have been funded by the repairs reserve.
- Utility charges underspent by **(£4,760)** mainly due to falling gas prices.
- Miscellaneous premises budgets including general repairs overspent by **£4,365**.
- Feasibility costs relating to the replacement cremators and crematorium extension works have resulted in a spend of **£48,720** in 2016/17. The ongoing costs of the project will be reported to Members throughout the coming year, shown against the revised project budget, which was reported at the January 2017 meeting.

7.3 **Supplies and Services**

The outturn shows an overspend of **£7,534** in relation to supplies and services. The reasons for this are highlighted below:

- General and sundry items overspent by **£425**.
- The Book of Remembrance calligraphy costs overspent by **£737**.
- Due to the increase in cremations, medical referee expenditure overspent by **£2,244**.

- The environmental surcharges payable for tradable mercury abated cremations from the CAMEO scheme overspent by **£4,128**, again due to the increase in cremation numbers.

7.4 **Income**

An increase in income of **(£96,250)** from the 2016/17 budget is included within the final outturn. The reasons for this are identified below:

- The final outturn has taken into consideration an additional 139 cremations compared to budget, totalling excess income to budget of **(£90,295)**. The outturn is based on 1,439 cremations against a budget estimate of 1,300 during 2016/17.
- Miscellaneous income including customer DVD's and interest received was higher than budget by **(£1,311)**.
- Book of Remembrance and Memorial Plaque income were **(£4,644)** higher than budget.

8. **Earmarked Reserves**

Contributions to the earmarked reserves were **£957** less than originally budgeted, primarily due to the increase in cremation income during the year, offset by the car park extension costs and the cremator replacement feasibility costs.

In line with the MCJC Reserve Policy to maintain a General Reserve of 30% of the income budget, a transfer to the General Reserve of **(£21,330)** was required as part of the final accounts process. This resulted in a net transfer to the Cremator Replacement Reserve of **£307,942**.

The retained reserves of the Mountsett Crematorium Joint Committee at 31 March 2017 is **£1,259,854**, along with a General Reserve of **£263,400**, giving a total reserves and balances position of **£1,523,254** at the year end. This represents an in year increase of **£280,026** (approximately 23% over the balances held at 31 March 2016).

Recommendations and reasons

9. It is recommended that:-

- Members note the revenue outturn position as at 31 March 2017, including the year end position with regards to the reserves and balances of the Joint Committee.
- Members of the Joint Committee approve Section 1 – Annual Governance Statement 2016/17 of the Joint Committees Annual Return for the financial year ended 31 March 2017 (attached at Appendix 3).
- Members of the Joint Committee approve Section 2 – Accounting Statements 2016/17 of the Joint Committees Annual Return for the financial year ended 31 March 2017 (attached at Appendix 3).

- The Chair, Clerk and Treasurer sign the Joint Committees Annual Return for the financial year ended 31 March 2017 (attached at Appendix 3).

Contact: Paul Darby, Head of Finance & Transactional Services
Tel: 03000 261 930
Contact: Ed Thompson, Principal Accountant
Tel: 03000 263 481

Appendix 1: Implications

Finance

Full details of the 2016/17 outturn financial performance of the Mountsett 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 outturn has been produced taking into consideration all spend in year and year end accounting requirements. This, together with the information supplied by the Bereavement Services Manager should mitigate any risks with regard to challenge and review of the financial outturn position of the Joint Committee.

Equality and Diversity / Public Sector Equality Duty

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

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

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

Human Rights

There are no Human Rights implications associated with this report

Consultation

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

Procurement

None

Disability Issues

None

Legal Implications

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

Mountsett Crematorium Joint Committee

Balance Sheet as at 31st March 2017

31st March 2016 £000		31st March 2017 £000
0	Property, Plant & Equipment	0
0	Intangible Assets	0
0	Long Term Investments	0
0	Long Term Debtors	0
0	Long Term Assets	0
1,010	Short term Investments	1,010
0	Inventories	0
27	Short Term Debtors	17
281	Cash & Cash Equivalents	586
1,318	Current Assets	1,613
0	Short Term Borrowing	0
(75)	Short Term Creditors	(90)
0	Provisions	0
(75)	Current Liabilities	(90)
0	Long Term Creditors	0
0	Provisions	0
0	Long Term Borrowing	0
0	Other Long Term Liabilities	0
0	Long Term Liabilities	0
1,243	NET ASSETS	1,523
1,243	Usable Reserves	1,523
0	Unusable Reserves	0
1,243	TOTAL RESERVES	1,523

This page is intentionally left blank

Joint Committees

Annual Return for the financial year ended 31 March 2017

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

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

Each Joint Committee must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015

Completing your annual return

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

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

Send the annual return, together with your bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, Mazars LLP by the due date.

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

Once we have completed our work, the certified annual return will be returned to the Joint Committee for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact us for guidance.

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

Section 1 – Annual Governance statement 2016/17

We acknowledge as the members of:

Enter name of
Joint Committee here:

MOUNTSETT CREDIT UNION JOINT COMMITTEE

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE REQUIRED

Clerk:

SIGNATURE REQUIRED

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

Section 2 – Accounting Statements 2016/17 for

Enter name of
Joint Committee here:

ENTER JOINT COMMITTEE NAME
MOUNTSETT CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank, and report £0 or Nil balances. All figures must agree to underlying financial records.
	31 March 2016 £	31 March 2017 £	
1 Balances brought forward	961,539	1,243,228	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	0	0	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body. Exclude any grants received.
3 (+) Total other receipts	847,072	974,250	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	(128,285)	(134,557)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan Interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	(437,098)	(559,668)	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	1,243,228	1,523,253	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	1,291,623	1,595,379	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets plus long term investments and assets	0	0	This cell shows the value of all the property the Joint committee owns. It is made up of its fixed assets and long-term investments.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB)

I certify that for the year ended 31 March 2017 the accounting statements in the annual return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE

Date

DD/MM/YYYY

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting where approval is given:

SIGNATURE REQUIRED

Section 3 – External Report 2016/17 Certificate

In respect of:

Enter name of
Joint Committee here:

ENTER JOINT COMMITTEE NAME

Respective responsibilities of the Joint Committee and the reviewer

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

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

This report has been produced in accordance with the terms of our engagement letter dated 7 March 2017 ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

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

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

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

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

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

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

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

Signature

Mazars LLP, Durham, DH1 5TS

Date

Annual internal audit report 2016/17 to

Enter name of Joint Committee here:

Mounsett Crematorium Joint Committee

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

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

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

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

Name of person who carried out the internal audit:

PAUL BRADLEY CPFA

Signature of person who carried out the internal audit:

Paul Bradley

Date:

09/06/2017

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

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

Guidance notes on completing the 2016/2017 return

1. Make sure that your annual return is complete (ie no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the Joint Committee, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
2. **Joint Committees must approve Section 1 on page 2 before approving Section 2 on page 3.**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a member of the committee or the Chair, to review your return for completeness before sending it to us.
4. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
5. Make sure that the copy of the bank reconciliation confirming the balance held on your behalf which you send with the return covers all your bank balances. If the Joint Committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8.
6. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation.
7. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
9. Do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested has been provided to us?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Joint Committee approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agrees to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Internal Audit Report	All highlighted boxes completed by internal audit and explanations provided?	

3-11

4-11

Mountsett Crematorium Joint Committee

27 June 2017

Mountsett Crematorium Performance and Operational Report



Report of Graham Harrison, Bereavement Services Manager

Purpose of the Report

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

Performance Update - Number of Cremations

- The table below provides details of the number of cremations for the period 1 April 2017 to 31 May 2017 inclusive, with comparative data in the same periods last year:

	2016/17	2017/18	Change
April	130	88	(42)
May	127	118	(9)
TOTAL	257	206	(51)

- There were 206 cremations undertaken during the period 1 April 2017 to 31 May 2017, compared to 257 in the comparable period last year, a decrease of 51 year on year. The number of cremations undertaken in April and May 2016 were abnormally high due to Birtley Crematorium being closed for three weeks (cremation numbers were 210 in 2014/15 and 198 in 2015/16). The profile of where families came from can be seen below:

Gateshead	55
Durham	122
Outside Area	29
Total	206

Memorials

- The table below outlines the number and value of the memorials sold in the period April to May 2017 compared to the same period the previous year.

	(Apr - May) 2016/17		(Apr - May) 2017/18	
	Number	£	Number	£
Large Plaques	2	652	3	1,206
Small Plaques	0	0	4	1,044
Total	2	652	7	2,250

5. In overall terms the number and value of memorials sold of 7 / £2,250, compares to 2 / £652 in the same period last year, representing an increase of 5 / £1,598 year on year. This increase is due to the wider choice of plaques now available at the crematorium.

Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition 2017

6. As in previous years, the necessary arrangements will be made for representation at the Institute of Cemetery and Crematorium Management ICCM Learning Convention and Exhibition which is to be held at Oxford Belfry Hotel, Milton Common, Nr Thame, Oxfordshire from 25 to 27 September 2017. It is proposed that the Bereavement Services Manager and the Chair attend this conference as representatives of Mountsett Crematorium Joint Committee.

Recycling of Metals Scheme

7. Members may recall that the Crematorium received a cheque relating to the recycling of metals scheme from the Institute of Cemetery and Crematorium Management to the sum of £5,000 for Coping with Cancer North East. Due to the Purdah period for the recent elections arrangements will be made to present the cheque following this meeting.

Replacement of Cremators and Installation of Mercury Abatement Plant

8. Members will recall that an update was given at the last meeting regarding the installation of 2 new cremators with Mercury Abatement equipment to replace the existing cremators.
9. Direct Services are currently progressing well with the project and are on track to complete the works within the original timescale.
10. Members will now have received their first newsletter update with regard to the redevelopment works and following this meeting there will be an opportunity to take a look around the Crematorium to view the progress to date.

Recommendations and Reasons

11. It is recommended that Members of the Mountsett Joint Committee:
- Note the current performance of the crematorium.
 - Note the distribution of recycling income received to the respective charity.
 - Note the attendance of the Bereavement Services Manager and Chair to the Learning Convention and Exhibition.
 - Note the progress with regards to the cremator replacement.

Contact:	Graham Harrison, Bereavement Service Manager
Tel:	03000 265 606

Appendix 1: Implications

Finance

As identified in the report.

Staffing

As identified in the report.

Risk

There are no implications

Equality and Diversity / Public Sector Equality Duty

There are no implications

Accommodation

There are no implications

Crime and Disorder

There are no implications

Human Rights

There are no implications

Consultation

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

Procurement

There are no implications

Disability Issues

There are no implications

Legal Implications

As outlined in the report

This page is intentionally left blank

**Mountsett Crematorium
Joint Committee**

27 June 2017

Forward Plan 2017/18



**Report of John Hewitt – Corporate Director: Resources & Treasurer
to the Joint Committee**

Purpose of the Report

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

Forward Plan 2017/18

2. A proposed schedule of meetings for the remainder of 2017/18, showing a forward plan of reports that will be presented, is attached at Appendix 2.

Recommendations and Reasons

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

Background Papers

- None

Contact: Paul Darby, Head of Finance & Transactional Services
Tel: 03000 261 930
Contact: Ed Thompson, Principal Accountant
Tel: 03000 263 481

Appendix 1: Implications

Finance

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

Staffing

There are no staffing implications associated with this report.

Risk

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. Equality Impact Assessments, where appropriate, are undertaken as a matter of routine part of the development of any new policy or policy change.

Accommodation

There are no Accommodation implications associated with this report.

Crime and Disorder

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

Human Rights

There are no implications associated with this report.

Consultation

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

Procurement

There are no implications associated with this report.

Disability Issues

There are no implications associated with this report.

Legal Implications

There are no implications associated with this report.

Appendix 2: Forward Plan : 2017 / 2018 Meetings

Meeting Date	Location	Reports to Consider	Report of
29/09/2017	Mountsett Crematorium, Dipton, Stanley 3.30 p.m.	External Auditor Annual Review of the Return for the Year Ended 31 March 2017	Report of Corporate Director of Resources + Treasurer to the Joint Committee
		Quarterly Performance and Operational Report	Report of Bereavement Services Manager
		Risk Register 2017/18 – Update	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Service Asset Management Plan	Report of Corporate Director of Regeneration and Local Services
		Financial Monitoring Report 2017/18: Position at 31/08/17 with Projected Outturn to 31/03/18	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Annual Review of the System of Internal Audit	Report of the Corporate Director Resources and Treasurer to the Joint Committee
30/01/2018	Mountsett Crematorium, Dipton, Stanley 9.30 a.m.	Quarterly Performance and Operational Report	Report of Bereavement Services Manager
		Financial Monitoring Report 2017/18: Position at 31/12/17 with Projected Outturn to 31/03/18	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Provision of Support Services 2018/19	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Fees and Charges 2018/19	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		2018/19 Revenue Budget	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee

Meeting Date	Location	Reports to Consider	Report of
27/04/2018	Mountsett Crematorium, Dipton, Stanley 3.30 p.m.	Quarterly Performance and Operational Report	Report of Bereavement Services Manager
		Financial Monitoring Report 2017/18: Provisional Outturn as at 31/03/2018	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Risk Register 2018/19 – Update	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Annual Internal Audit Report 2017/18	Report of Corporate Director of Resources + Treasurer to the Joint Committee
June 2018 (AGM) Date TBC	Mountsett Crematorium, Dipton, Stanley 9.30 a.m.	Appointment of Chair	Report of the Clerk to the Joint Committee
		Appointment of Vice-Chair	Report of the Clerk to the Joint Committee
		Review of the Terms of Reference	Report of the Clerk to the Joint Committee
		Annual Governance Statement 2017/18	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Revenue Outturn and Joint Committees Return for the Year Ended 31/03/2018	Joint Report of Corporate Director of Regeneration and Local Services & Resources + Treasurer to the Joint Committee
		Quarterly Performance and Operational Report	Report of Bereavement Services Manager
		Forward Plan 2018/19	Report of Corporate Director of Resources + Treasurer to the Joint Committee