

DURHAM COUNTY COUNCIL

At a Meeting of **Mountsett Crematorium Joint Committee** held in Chapel - Mountsett Crematorium, Dipton on **Friday 27 September 2024 at 9.30 am**

Present:

Councillor J Charlton (Chair)

Durham County Council

Councillors V Andrews, C Hampson, P Heaviside, D Oliver, K Rooney and M Walton

Gateshead Council:

Councillors K Dodds, A Geddes, F Geddes, S Green, M Hall and M Ord

1 Apologies for Absence

Apologies for absence were received from Councillors G Binney.

2 Substitute Members

There were no substitute members

3 Minutes

The Minutes of the meeting held on 2 July 2024 were confirmed as a correct record and signed by the Chair.

4 Declarations of Interest

There were no declarations of interest.

5 External Audit Annual Review of the Return for the year ended 31 March 2024

The Joint Committee considered the report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which presented for approval the External Auditors (Mazars LLP) Annual Review of the Joint Committees Return for the year ended 31 March 2024 (for copy see file of minutes).

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

Resolved:

That the Joint Committees Annual Governance and Accountability Return for the year ended 31 March 2024 including the External Report 2023/24 Certificate (attached at Appendix 2) be approved.

6 Performance and Operational Report - Bereavement Services Manager and Registrar

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

The Bereavement Services Manager and Registrar reported that 303 cremations had been undertaken during the period 1 June 2024 to 31 August 2024, compared to 348 in the comparable period last year, 45 less cremations were undertaken in the period June to August 2023 compared to the same period last year. The number of memorials sold was recorded at 27 compared to 39 in the same period the previous year, which was a decrease of 12 memorials sold and an increase of income of £3,556 year on year.

It had been remarked that once again, Mountsett Crematorium was successfully obtained a Green Flag Award for the thirteenth year running. This had come on top of the award of Gold Star Status in the Institute of Cemetery and Crematorium Management Accreditation.

The Bereavement Services Manager and Registrar noted the Service Asset Management Plan (SAMP) was attached at Appendix 3 to the report, which set out the priorities of maintenance for the Crematorium:

Priority 1 essential works 2025/26 estimated at £111,800.

Priority 2 essential works 2026/27 estimated at £379,900.

Priority 3 longer-term works in the next 2 years estimated at £180,600.

Councillor M Walton noted that each of the priorities included a recurring instance of essential works detailed as 're-lining of 1 hearth' and queried why this was necessary. Graham Harrison, Bereavement Services Manager and Registrar clarified that the lining to the cremator was known as the hearth and required replacement each year so was an on-going maintenance cost.

Resolved:

- (i) That the current performance of the crematorium be noted.
- (ii) That the Green Flag scheme be noted.
- (iii) That the Service Asset Management Plan attached at Appendix 3, be noted and approved and factored into budget planning in 2025/26 and beyond.

7 Financial Monitoring Report - Position at 31/08/24, with Projected Outturn at 31/03/25

The Joint Committee received a joint report of the Corporate Director Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which provided details of the provisional outturn position for 2024/25 and the projected level of reserves and balances at 31 March 2025. (for copy see file of minutes)

The Finance Manager responded to a question from Councillor M Walton regarding a £4,000 underspend in energy costs. The forecast reflected an underspend due to an overestimate of future fuel price increases for 2024. These forecasts would be realigned in January 2025 to reflect correct energy prices.

Resolved:

That the April to August 2024 financial monitoring report and associated provisional outturn position at 31 March 2025, including the projected year position with regards to the reserves and balances of the Joint Committee be noted.

8 Risk Register Update 2024/25 Review 1

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

Philip Curran, Finance Manager, shared the report which highlighted minor risk updates on the previous years but noted that this was still within the risk appetite.

Resolved:

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

9 Internal Audit Charter

The Joint Committee considered a Report of the Chief Internal Auditor and Corporate Fraud Manager which sought agreement on the Internal Audit Charter to be applied to reviews undertaken as part of the Internal Audit plan for 2024/25 (for copy see file of minutes).

The Audit Manager explained that with no new revisions made to the PSIAS there were no amendments to the Charter for this year, however changes would be required next year.

Resolved:

That the Internal Audit Charter set out at Appendix 2 be approved.

10 Annual Review of the System of Internal Audit

The Joint Committee received the report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer to the Joint Committee which provided details of a review of the effectiveness of the Durham County Council Internal Audit Service, which was carried out by the County Council's Audit Committee in June 2024 (for copy see file of minutes).

Nicola Cooke, Internal Audit Manager gave a summary of the audit which concluded that 'Durham County Council's Internal Audit Service's self-assessment was accurate and as such concluded that they fully conform with the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.

Resolved:

That the information demonstrating the efficiency and effectiveness of the Durham County Council Internal Audit Service be noted.

11 Budget Strategy Report

The Joint Committee considered the Joint Report of the Corporate Director of Neighbourhoods and Climate Change and Corporate Director of Resources and Treasurer which outlined a range of issues that would need to be considered as part of the medium-term financial planning for the Mountsett Crematorium. The views of the committee were sought in advance of the 2025/26 budget setting process (for copy see file of minutes)

The Finance Manager outlined significant capital investment of over £4.1 million had been undertaken at Mountsett Crematorium since Local Government Reorganisation in 2009, with further investments of over £2 million planned for the coming years in line with the Service Asset Management Plan. He explained that

Members would recall fees and charges had been harmonised with Central Durham Crematorium at £875 and an increase of £50 was proposed for 2025/26. This rise in charges would still mean that fees remained among the lowest in comparison to neighbouring facilities and was well below the current regional average.

A robust medium-term budget forecast had been produced for the Joint Committee and demonstrated that subject to agreement of the fee increase next year, the reserve balances of the Joint Committee were still projected to be sufficient to meet the liabilities and commitments of the Joint Committee for the coming years.

Resolved:

- (i) That the contents of the report be noted.
- (ii) That the proposed increase in the fees and charges, as identified in the report be approved.
- (iii) That a review of the budget strategy in September 2025 be agreed in preparation for the 2026/27 budget setting year.

12 Such other business

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

Informal Briefing Session – Resomation

The Chair addressed the Joint Committee to ascertain interest in joining an informal remote information briefing outlining Resomation; water-based cremators. The Committee expressed an interest in joining a briefing session and further information would be provided at the next meeting.