

THE NORTH DEVON CREMATORIUM

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NORTH DEVON CREMATORIUM JOINT COMMITTEE

A meeting of the above Committee will be held at the Crematorium, Barnstaple on **FRIDAY 10th FEBRUARY 2017 AT 2.30 p.m.**

Members: Representing North Devon Council

Councillors Mrs Barker, Edgell, Harrison, Jones, Lane, Moores and Yabsley (Vice Chairman)

Representing Torridge District Council

Councillors Dezart, S Inch (Chairman), T. Inch, Johns and Langmead.

AGENDA

1. Apologies for Absence.
2. To approve as a correct record the minutes of the meeting held on 18th November 2016 (attached).
3. Items brought forward which, in the opinion of the Chairman, should be considered by the meeting as a matter of urgency.
4. Declarations of Interest.
5. To agree the agenda between Part 'A' and Part 'B' (Confidential Restricted Information).

PART 'A'

6. Crematorium Matters. Report by the Crematorium Manager (attached)
7. Proposed Memorial Garden Improvements 2017. Report by Crematorium Manager (attached)
8. Crematorium Music/Web Casting Service. Report by Crematorium Manager (attached)
9. Performance Monitoring Report – Quarter 3 2016/17. Report by Treasurer (attached)
10. 2017/18 Budget, Fees and Charges. Report by Treasurer (attached)

PART 'B' (Confidential/Restricted Information)

Nil

NOTE: Local Government (Access to Information) Act 1985

In addition to any document specifically mentioned, reports included in this Agenda will have been prepared with reference to any or all of the following:

1. All relevant statutory provisions.
2. All relevant Government circulars and ministerial advice.
3. All relevant adopted policies of the Council.
4. Capital Works Programme.
5. Current Estimates.
6. Standing Orders
7. Consultants' opinion and advice.
8. Published works relevant to the subject of the report.

NORTH DEVON CREMATORIUM JOINT COMMITTEE

10th February 2017

REPORT OF TREASURER

BUDGET 2017/2018

1. INTRODUCTION

- 1.1. This report forecasts the final estimated position for 2016/17 and recommends the estimates for 2017/2018 for consideration by the Joint Committee.

2. RECOMMENDATIONS

- 2.1. The Joint Committee is recommended to:

- 2.1.1. Approve the 2017/2018 Estimates as set out in paragraph 3 of the report.
- 2.1.2. Approve the basic cremation charge of £630 for 2017/2018 as detailed in paragraph 6.1.
- 2.1.3. Approve the fees and charges as detailed in paragraph 6.3 and Appendix 2.
- 2.1.4. Approve the distribution of surpluses of £270,840 to the constituent authorities as set out in table 3. £162,504 to North Devon Council and £108,336 to Torridge District Council.
- 2.1.5. Note the budgeted distribution of surpluses of £334,880 for 2017/18 set out in paragraph 7.1.
- 2.1.6. Approve the transfer of £100,000 to the Equipment Replacement Reserve.

3. BUDGET SUMMARY

	Actual 2015/2016 £	Estimate 2016/2017 £	Probable 2016/2017 £	Estimate 2017/2018 £
Premises	179,704	246,640	212,089	214,080
Transport	487	1,000	829	1,000
Supplies & Services	131,319	123,510	143,027	159,080
Central Support & Employees	229,474	245,030	240,461	262,210
Total Expenditure	540,984	616,180	596,406	636,370
Fees	943,339	910,700	1,004,829	977,700
Sales	68,257	66,970	98,520	79,150
Interest	4,163	700	1,675	1,750
CAMEO*	11,260	8,000	12,695	12,000
Miscellaneous	1,054	650	449	650
Business Rates Refund			77,586	
Total Income	1,028,073	987,020	1,195,754	1,071,250
Contribution to Capital Reserve	387,089	0	0	0
Contribution to Equipment Replacement Reserve	0	100,000	100,000	100,000
Surplus	100,000	270,840	499,348	334,880

* Crematoria Abatement of Mercury Emissions Organisation

4. PROBABLE ESTIMATE

4.1. The probable estimate for 2016/17 shows a surplus of £499,348. The budget allowed for £270,840 to be distributed to the constituent authorities. This means it is projected that an additional surplus of £228,508 will be achieved. The Joint Committee resolved at the meeting of 5th August to consider the use and or, redistribution of the surplus at a meeting when the accounts for the year have been finalised.

5. ESTIMATES 2017/2018

5.1. No general inflationary increase has been applied to the 2017/18 expenditure budgets. Budgets that involve staff

have been increased with forecast increases in salaries at 1% and changes following the pension revaluation.

- 5.2. All budgets have been reviewed and set in line with current activity and anticipated future spend. Buildings and grounds maintenance budgets have been set in line with the maintenance programme. The rates budget has taken into account the recent revaluation. £11k has been removed for hearth replacement as none should be required in 2017/18.
- 5.3. For the purpose of the 2017/18 budget the estimated number of cremations has been increased from 1,400 to 1,500, which reflect the increases that have occurred during 2016/17.

6. FEES AND CHARGES 2017/2018

- 6.1. It is proposed to keep the cremation fee at £630 for 2017/2018. The current prices for neighbouring crematoria are detailed in appendix 1 of this report.
- 6.2. A movement of £10 to the cremation fee would have the impact of £15,000 p.a. on the revenue income.
- 6.3. The proposed fees and charges for 2017/18 are attached in appendix 2. It is proposed that the fees will not be increased.

7. DISTRIBUTION OF SURPLUSES

- 7.1. The 2017/18 budget allows for £334,880 to be distributed to the constituent authorities. It is proposed that the surpluses to be distributed in respect of 2017/18 are £200,928 to North Devon Council and £133,952 to Torridge District Council.

8. RESERVE TRANSFER

- 8.1. The estimate allows for a transfer to the Equipment Replacement Reserve of £100,000 at the end of the 2017/18 financial year.

- 8.2. If the probable estimated figures are achieved, a working balance of £100,000 would be maintained, which is sufficient in light of the risks facing the Crematorium.
- 8.3. Projected funds available in the Capital and General Reserves are detailed below:

	31 st March 2016	Projected 31 st March 2017	Projected 31 st March 2018
	£	£	£
Capital Works Reserve	172,186	172,186	29,186
Equipment Replacement Res	0	100,000	200,000
General Reserve	100,000	100,000	100,000
	272,186	372,186	329,186

- 8.4 The Capital Works Reserve has been established to set aside resources for major capital projects. In August 2016 the Joint Committee approved phase A works to be carried out during 2017/18 at an estimated cost of £143,000.
- 8.5 The Equipment Replacement Reserve has been established to set aside resources to ensure that sufficient funds are available when the cremators and filtration equipment reach the end of their useful life.

Mark Knight
31st January 2017

Cremation Prices

	Bodmin	Exeter	Taunton	Torbay	East Devon	North Devon
Single Service	£947	£940	£750	£845	£850	£630
Extension	£474	£470	£175	£195	£200	£154
Walkthrough		£499*	£650*	£675*	£650	£530*
		*09.00 or 09.15	*09.00 or 09.30	*07.45-08.45 & 17.00-17.30		*08.30
Reduced S/Service	£800 for specific times on a Tues/Wed/Thur	£800 for specific times on a Tues/Wed/Thur				
Notes	Organist is extra. Seating for 56.	Organist is extra	Organist is extra. Service	Organist is extra. Seating for 82.	Organist is extra	

NORTH DEVON CREMATORIUM

PROPOSED FEES & CHARGES

1 APRIL 2017 – 31 MARCH 2018

CREMATION FEES

Adult (over the age of 16 years)*	£630.00
Child (up to the age of 16 years)*	No Fee
Cremation delivery fee or Walk through/No Service (before 9.00am)	£530.00
Service extension/ Memorial Service for 30 minutes incl. Organist	£154.00
Charge for service over run	£204.00

* Cremation fee includes:-

Use of Chapel, waiting room etc., services of Chapel Attendant, Organist or music system as available, Medical Referee's fee, Disposal of cremated remains in Gardens (unwitnessed).

CONTAINERS

Cardboard Casket	£10.00
Polytainer	£10.00
Scatter Tube	£20.00
Keepsake Tube	£10.00

BURIAL OF CREMATED REMAINS

Attendance Fee to witness the burial of ashes	£35.00
Placement Fee when returned 12 months or more following cremation	£50.00
Placement Fee when cremation took place elsewhere	£99.00
Temporary Deposit per month after the first month	£15.00

MEMORIALS – 10 YEAR LEASE PERIOD/RENEWAL

Please note: plaque purchase may be required, see overleaf.	
Sanctum - an above ground vault (for up to two sets of ashes)	£950.00
Cordon Pear Tree (for up to two sets of ashes)	£350.00
Standard Rose/Climbing Plant	£264.00
Rose Bush/Shrub	£247.00
Vase Block	£220.00
Memorial Tower	£198.00
Granite Mushroom (one of three or five dedications per mushroom)	£176.00
Childrens Teddy Memorial	£154.00
Memorial Bench (one of three dedications per bench)	£165.00
Phillips Memorial	£132.00
Memorial Branch	£110.00

Appendix 2

PLAQUES

Acrylic plaques (for garden use/benches)	£60.00
Bronze plaques (for garden use)	£125.00
Granite plaque for Sanctum (includes first 80 letters)	£150.00
Granite plaque for Vase Block	£120.00
Granite plaque for Memorial Tower	£90.00
Granite plaque for Childrens Teddy Memorial (varying sizes) prices from	£80.00
Granite disc for Granite Mushroom	£95.00
Leather plaque for Phillips Memorial	£70.00
Bronze finish leaf for Memorial Branch	£45.00

BOOK OF REMEMBRANCE

You can arrange for an entry to be placed in our book of remembrance on any date you choose. All entries are inscribed by hand including the emblems. The book of remembrance is available to view every day on the respective date. There is also an electronic version of the book to view alternative dates and an on-line version so you can view any entry via the internet (link on crematorium website).

	Book of Remembrance
2 Lines	£53.00
5 Lines	£88.00
8 Lines	£117.00
5 Lines & Emblem	£178.00
8 Lines & Emblem	£204.00

5 YEAR RENEWAL

Cordon Pear Tree	£184.00
Standard Rose/Climber/Tree	£138.00
Rose Bush/Shrub	£130.00
Granite Vase Block	£115.00
Memorial Tower	£104.00
Granite Mushroom (one of three or five dedications per mushroom)	£92.00
Childrens Teddy Memorial	£81.00
Memorial Bench (one of three dedications per bench)	£86.00
Phillips Memorial	£70.00
Memorial Branch	£58.00
Bird Box	£64.00
Bird Bath/Sundial	£144.00

**N.B. All items of memorialisation are subject to availability
All ashes are buried loosely in the ground**

Please ask at reception for further Memorials and urns, including bespoke possibilities

NORTH DEVON CREMATORIUM JOINT COMMITTEE

10th February 2017

REPORT OF TREASURER

PERFORMANCE MONITORING QTR 3 2016/2017

1. INTRODUCTION

1.1. This report presents the financial performance information for April to December 2016/2017.

2. RECOMMENDATION

2.1. It is recommended that the performance for April to December 2016/2017 be noted.

3. REPORT

3.1. A summary of the Expenditure and Income for the period April to December is shown below together with the Original and Profiled Estimates. Also shown is the projected outturn and projected outturn variance.

3.2.

	Original Budget 2016/17 £	Profiled Budget (Qtr 3) £	Actual Apr:Dec £	Variance (under) /over £	Projected Outturn £	Projected Outturn Variance £
Premises	246,640	184,980	114,081	(70,899)	212,089	(34,551)
Transport	1,000	750	622	(128)	829	(171)
Supplies & Services	123,510	92,633	110,115	17,482	143,027	19,517
Central Support/Employees	245,030	183,772	180,287	(3,485)	240,461	(4,569)
Total Expenditure	616,180	462,135	405,105	(57,030)	596,406	(19,774)
Fees	910,700	683,025	758,757	75,732	1,004,829	94,129
Sales	66,970	50,228	73,890	23,662	98,520	31,550
Interest	700	525	1,257	732	1,675	975
CAMEO*	8,000	6,000	12,695	6,695	12,695	4,695
Miscellaneous	650	487	337	(150)	449	(201)
Business Rates Refund			77,586	77,586	77,586	77,586
Total Income	987,020	740,265	924,522	184,257	1,195,754	208,734
Cont Earmarked Reserves	100,000	75,000	75,000	0	100,000	0
Surplus	270,840	203,130	444,417	241,287	499,348	228,508

* Crematoria Abatement of Mercury Emissions Organisation

- 3.3.** Qtr 3 is showing expenditure £57,030 under the profiled budget and income is £184,257 higher than the profiled budget giving a net variance of £241,287 increased surplus. However, the anticipated variance for full year is £228,508.
- 3.4.** The main budget variances are discussed below:
- 3.4.1. Premises – Underspends relate to buildings and grounds repairs and maintenance. However, these underspends are planned to be spent during Qtr4. There is also an underspend on rates due to a rates appeal and revaluation.
- 3.4.2. Supplies & Services – Overspends relate to medical referees and organist fees which are offset by the increased income from additional services; Also, a payment is included for consultants to be engaged for the business rates appeal.
- 3.4.3. Central Support – Costs lower than budget due to temporary vacant posts.
- 3.4.4. Income – The income for cremation fees is higher than profiled budget due to more cremations being carried out than anticipated. Memorial sales are also higher than anticipated.
- 3.4.5. CAMEO – The receipt from Crematoria Abatement of Mercury Emissions Organisation CAMEO was £12,695, which was higher than the budget of £8,000.
- 3.4.6. Business Rates Refund – Following the rates appeal and revaluation a refund has been received for £77,586 covering years 2010/11 to 2015/16.
- 3.5.** Reserves and balances. The current amounts held by the joint crematorium committee and projected balances are:

	Capital Funding Reserve	Equipment Replacement Reserve	General Reserve
	£	£	£
Balance 31 st March 2016	172,186	0	100,000
Budgeted Contribution 2016/17	0	100,000	
Projected Balance 31st March 2017	172,186	100,000	100,000

Mark Knight
31st January 2017