

## **NORTH DEVON CREMATORIUM JOINT COMMITTEE**

A meeting of the above Committee will be held at the Crematorium, Barnstaple on **FRIDAY 15<sup>th</sup> FEBRUARY 2019 AT 2.30 p.m.**

Members: Representing North Devon Council

*Councillors Mrs Barker, Edgell, Jones, Lane, Luggar, Moores and Yabsley (Chairman).*

Representing Torridge District Council

Councillors Dezart, A. Inch, S. Inch, Langmead (Vice Chairman) and Pennington.

### **AGENDA**

1. Apologies for Absence.
2. To approve as a correct record the minutes of the meeting held on 2<sup>nd</sup> November 2018 (attached).
  - (a) Matters Arising
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. Performance Monitoring Quarter 3 2018/19. Report by Treasurer (attached)
8. 2019/20 Budget, Fees and Charges. Report by Treasurer (attached)
9. Dates of Future meetings:  
Recommended that the following dates be agreed:  
Friday 21<sup>st</sup> June 2019 @ 2.30 p.m.  
Friday 9<sup>th</sup> August 2019 @ 2.30 p.m.  
Friday 8<sup>th</sup> November 2019 @ 2.30 p.m.  
Friday 7<sup>th</sup> February 2020 @ 2.30 p.m.

### **PART 'B' (Confidential/Restricted Information)**

Nil

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**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**

**15<sup>th</sup> February 2019**

### **REPORT OF TREASURER**

#### **BUDGET 2019/2020**

#### 1. INTRODUCTION

- 1.1. This report forecasts the final estimated position for 2018/19 and recommends the budgets for 2019/2020 for consideration by the Joint Committee.

#### 2. RECOMMENDATIONS

- 2.1. The Joint Committee is recommended to:

- 2.1.1. Approve the basic cremation charge of £700 or any other amount as deemed appropriate by the Joint Committee for 2019/2020 as detailed in paragraph 6.1.
- 2.1.2. Approve the 2019/2020 Budgets as set out in paragraph 3 of the report.
- 2.1.3. Approve the other fees and charges as detailed in paragraph 6.3 and Appendix 2.
- 2.1.4. Approve the distribution of surpluses for 2018/19 of £367,680 to the constituent authorities as set out in table 3. £220,608 to North Devon Council and £147,072 to Torridge District Council.
- 2.1.5. Approve the transfer of £100,000 to the Equipment Replacement Reserve.

### 3. BUDGET SUMMARY

	Actual 2017/2018 £	Budget 2018/2019 £	Probable 2018/2019 £	Budget 2019/2020 @ £700 £	Budget 2019/2020 @ £725 £
Premises	204,801	210,200	217,165	259,710	259,710
Transport	772	1,000	764	1,000	1,000
Supplies & Services	178,009	181,810	161,738	174,060	174,060
Central Support & Employees	254,289	272,620	264,641	303,050	303,050
<b>Total Expenditure</b>	<b>637,871</b>	<b>665,630</b>	<b>644,308</b>	<b>737,820</b>	<b>737,820</b>
Fees	1,100,285	1,055,200	1,074,927	1,107,480	1,146,230
Sales	99,397	100,610	90,886	100,270	100,270
Interest	483	500	2,362	3,750	3,750
CAMEO*	7,771	7,000	6,344	5,000	5,000
Miscellaneous	132	0	305	0	0
<b>Total Income</b>	<b>1,208,068</b>	<b>1,163,310</b>	<b>1,174,824</b>	<b>1,216,500</b>	<b>1,255,250</b>
<b>Contribution to Earmark Reserve</b>	<b>15,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Contribution to Equipment Replacement Res</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Distribution NDC</b>	<b>200,928</b>	<b>220,608</b>	<b>220,608</b>	<b>227,208</b>	<b>250,458</b>
<b>Distribution TDC</b>	<b>133,952</b>	<b>147,072</b>	<b>147,072</b>	<b>151,472</b>	<b>166,972</b>
<b>Surplus</b>	<b>120,319</b>	<b>0</b>	<b>32,836</b>	<b>0</b>	<b>0</b>

\* Crematoria Abatement of Mercury Emissions Organisation

### 4. PROBABLE ESTIMATE

4.1. The probable estimate for 2018/19 predicts a surplus of £32,836 after the surplus distribution is made to the two constituent authorities.

### 5. ESTIMATES 2019/2020

5.1. No general inflationary increase has been applied to the 2019/20 expenditure budgets. Budgets that involve staff have been increased in line with the agreed pay award for 2019/20. The part-time Administrator and part-time Gardener, previously approved, have been included within the 2019/20 salary budget.

- 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. An additional budget for £42k has been included for 2019/20 for a hearth replacement to one of the cremators.
- 5.3. For the purpose of the 2019/20 budget the estimated number of cremations is 1,550, which was used for the 2018/19 budget.

## 6. FEES AND CHARGES 2019/2020

- 6.1. In order to cover for the extra employee costs and the additional costs for the hearth replacement and to maintain the surplus distribution at a similar level, it will be necessary to increase the cremation fee by £40 to £700, this represents a fee increase of 6%. The current prices for neighbouring crematoria are detailed in appendix 1 of this report, with the majority also due an unknown increase from 1<sup>st</sup> April 2019. As North Devon Crematorium is still the cheapest of the local crematoria, and considerably cheaper than most, a second option has been included, this is to increase the cremation fee to £725, an increase of 10% to be considered by the Joint Committee. The early service price difference is retained at £100 less than normal cremation fee and the direct cremation fee has been included.
- 6.2. A movement of £10 to the cremation fee would have the impact of £15,500 p.a. on the revenue income.
- 6.3. The proposed fees and charges for 2019/20 are attached in appendix 2. Non-living memorials have been increased by 3% and living memorials have been increased by 10% to reflect the increased management they require. The urns and ashes burial fees have been retained at current levels. The current fees for 2018/19 have been included for comparison.

## 7. DISTRIBUTION OF SURPLUSES

- 7.1. The 2019/20 budget allows for either £378,680 or £417,430 to be distributed to the constituent authorities depending on which cremation fee is approved.

## 8. RESERVE TRANSFER

- 8.1. The estimate allows for a transfer to the Equipment Replacement Reserve of £100,000 at the end of the 2019/20 financial year.
- 8.2. If the probable estimated figures for 2018/19 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 <sup>st</sup> March 2018	Projected 31 <sup>st</sup> March 2019	Projected 31 <sup>st</sup> March 2020
	£	£	£
Crem Earmarked Reserve	494,319	293,319	293,319
Equipment Replacement Res	200,000	300,000	400,000
General Reserve	100,000	100,000	100,000
	<b>794,319</b>	<b>693,319</b>	<b>793,319</b>

- 8.4 These figures do not include the projected additional surplus identified in 3 above of £32,836.
- 8.5 The Crem Earmarked Reserve was set up to fund capital projects within the crematorium. Phase A (Aspen chapel refurbishment) is currently underway and the remaining balance will then be available for Phase B (Garage/Memorial Hall).
- 8.6 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  
6<sup>th</sup> February 2019

Appendix 1

Crematorium	Cremation Fee	Direct Cremation Fee	Extra Service time	Early (or late) Service Fee	Fee includes (show fee where extra)	Anticipated date For price increase And new fees
<b>Torbay</b>	£975.00	£650.00	£225.00	(see direct service fee)	<ul style="list-style-type: none"> <li>• Urn (£12.00)</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	April 2019
<b>Bodmin</b>	£999.00	£675.00 (attended) £499.00 (Unattended)	£499	£850.00 (9.30am only)	<ul style="list-style-type: none"> <li>• Urn</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	Later in the year, date not set
<b>Exeter</b>	£999.00	£675.00 (attended) £499.00 (Unattended)	£499	£850.00 (9.30am only)	<ul style="list-style-type: none"> <li>• Urn</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	As above
<b>East Devon</b>	£875.00	N/A	N/A	£685.00	<ul style="list-style-type: none"> <li>• Urn</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	April 2019
<b>Taunton</b>	£762.00	£650.00	£186 (1 hr Service)	£710.00	<ul style="list-style-type: none"> <li>• Urn (£16.00)</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	April 2019
<b>North Devon</b>	£660		£160	£560	<ul style="list-style-type: none"> <li>• Urn (£10.00)</li> <li>• Environment fee</li> <li>• Organist</li> <li>• Music system</li> <li>• Disposal ashes</li> <li>• Med ref fee</li> <li>• Chapel Att</li> </ul>	Propose: £700 Fee £170 extra service time £600 Early service £499 Direct Cremation

## NORTH DEVON CREMATORIUM FEES & CHARGES Comparison 2018/19 – Proposed 2019/20

### CREMATION FEES

	2019-20	2018-19
Adult (over the age of 16 years)*	<b>£700.00</b>	£660
Child (up to the age of 16 years)*	<b>No Fee</b>	No Fee
Cremation delivery fee or Walk-Through/No Service (before 9.00am)	<b>£600.00</b>	£560
Direct Cremation (no mourners or service)	<b>£499</b>	-
Service extension/ Memorial Service for 30 minutes incl. Organist	<b>£170.00</b>	£160
Charge for service over run	<b>£220.00</b>	£210
Bearing / Manual lifting of coffin (emergency service only)	<b>£30</b>	£30
Service cancellation within 72hrs of service	<b>£170</b>	£160

### WEBCAST SERVICES (Rowan Chapel Only)

Live	<b>£30</b>	Webcast of service via internet	£30
Live, 28 Days Watch Again, Service Download	<b>£45</b>	Webcast, watch again for 28 days and downloadable copy to keep	£45
Physical Copy (DVD/Blu-Ray/USB Stick)	<b>£50</b>	A copy to keep (2-3 week delivery)	£50

### VISUAL TRIBUTE SERVICES (Rowan Chapel Only)

Single Photo	<b>£12</b>	As single photo (shown throughout)	£12
Simple Slideshow	<b>£38</b>	Slide show max 25 pics (once or on loop)	£38
Professional Photo Tribute	<b>£70</b>	Slide show max 25 pics with music (played once)	£70
Professional Photo Tribute Extra Pics	<b>£25</b>	Per additional 25 pictures	£25
Family Supplied Video Checking	<b>£18</b>	Checking supplied video (played once)	£18
Physical Copy of Pro Photo Tribute	<b>£15</b>	Copy recording (DVD, USB) of the Pro Tribute only	£15
Download Copy of Pro Photo Tribute	<b>£10</b>	Downloadable recording of the Pro Tribute only	£10
Each extra copy of any DVD/USB	<b>£21</b>	For each extra copy of ordered DVD/USB	£21
Extra Work	<b>£15</b>	Adding video to Pro photo Tribute or non standard	£15

### CONTAINERS

Cardboard Casket	<b>£10.00</b>	£10.00
Polytainer	<b>£10.00</b>	£10.00
Scatter Tube	<b>£20.00</b>	£20.00
Keepsake Tube	<b>£10.00</b>	£10.00

### BURIAL OF CREMATED REMAINS

Attendance Fee to witness the burial of ashes	<b>£35.00</b>	£35.00
Placement Fee when returned 12 months or more following cremation	<b>£50.00</b>	£50.00
Placement Fee when cremation took place elsewhere	<b>£99.00</b>	£99.00



## Appendix 2

Temporary Deposit per month after the first month	<b>£15.00</b>	£15.00
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### BOOK OF REMEMBRANCE

2 Lines	<b>£57.00</b>	£55.00
5 Lines	<b>£95.00</b>	£92.00
8 Lines	<b>£125.00</b>	£121.00
5 Lines with a Picture & Emblem	<b>£190.00</b>	£184.00
8 Lines with a Picture & Emblem	<b>£217.00</b>	£210.00

### MEMORIALS – 10 YEAR INITIAL LEASE PERIOD / RENEWAL OPTION

<b>Please note: plaque purchase may be required, see overleaf.</b>		
Sanctum - an above ground vault (for up to two sets of ashes)	<b>£999.00</b>	£980
Cordon Pear Tree (for up to two sets of ashes)	<b>£423.00</b>	£385
Standard Rose/Climbing Plant (for up to two sets of ashes)	<b>£319.00</b>	£290
Rose Bush/Shrub (for up to two sets of ashes)	<b>£299.00</b>	£272
Vase Block	<b>£234.00</b>	£227
Memorial Tower	<b>£210.00</b>	£204
Granite Mushroom (one of three or five dedications per mushroom)	<b>£187.00</b>	£182
Children's Teddy Memorial	<b>£159.00</b>	£159
Bench (one of three dedications per bench)	<b>£175.00</b>	£170
Memorial Branch	<b>£117.00</b>	£114

### PLAQUES

Acrylic plaques (for garden use/benches)	<b>£65.00</b>	£62.00
Bronze plaques (for garden use)	<b>£135.00</b>	£130.00
Granite plaque for Sanctum (includes first 80 letters)	<b>£160.00</b>	£155.00
Granite plaque for Vase Block	<b>£129.00</b>	£125.00
Granite plaque for Memorial Tower	<b>£96.00</b>	£96.00
Granite plaque for Children's Teddy Memorial (varying sizes) prices from	<b>£83.00</b>	£83.00
Granite disc for Granite Mushroom	<b>£101.00</b>	£98.00
Bronze finish leaf for Memorial Branch	<b>£49.00</b>	£47.00

### 5 YEAR RENEWAL OPTION

Cordon Pear Tree	<b>£223.00</b>	£203
Standard Rose/Climber/Tree	<b>£167.00</b>	£152
Rose Bush/Shrub	<b>£158.00</b>	£143
Granite Vase Block	<b>£124.00</b>	£120
Memorial Tower	<b>£111.00</b>	£108
Granite Mushroom (one of three or five dedications per mushroom)	<b>£98.00</b>	£95
Children's Teddy Memorial	<b>£84.00</b>	£84
Bench (one of three dedications per bench)	<b>£92.00</b>	£89
Phillips Memorial	<b>£92.00</b>	£73
Memorial Branch	<b>£62.00</b>	£60
Bird Box	<b>£68.00</b>	£66
Bird Bath/Sundial	<b>£155.00</b>	£150