

## **NORTH DEVON CREMATORIUM JOINT COMMITTEE**

A meeting of the above Committee will be held at the Crematorium, Barnstaple on **FRIDAY 2<sup>nd</sup> FEBRUARY 2024 AT 2.30 p.m.**

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Members: Representing North Devon Council

Councillors Cann, Denton, Haworth-Booth, P. Leaver, Lovering, Renshaw and Walker (Vice Chair).

Representing Torridge District Council

Councillors Christie, Johns, Harding, Gubb and Inch (Chair).

### **AGENDA**

1. Apologies for Absence
2. To approve as a correct record the minutes of the meeting held on 3rd November 2023 (attached). (Pages 2 - 4)
  - (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) (Pages 5 - 9)
7. Performance Monitoring Quarter 3 2023/24. Report by Treasurer (attached) (Pages 10 - 13)
8. 2024/25 Budget, Fees and Charges. Report by Treasurer (attached) (Pages 14 - 20)
9. To note that the next Crematorium Joint Committee meeting will be on Friday 7th June 2024 @ 2.30 p.m.

**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 COUNCIL**

Minutes of a meeting of the NORTH DEVON CREMATORIUM JOINT COMMITTEE held at the Crematorium on Friday 3<sup>rd</sup> November 2023 at 2.30 p.m.

Present: Representing North Devon District Council

Councillors Cann, Haworth-Booth, P. Leaver, Lovering and Walker (Vice Chair)

Representing Torridge District Council

Councillors Christie, Harding, Johns, Gubb and Inch (Chair).

Officers

NDC Head of Customer Focus, Crematorium Manager, Treasurer, Secretary, Accountant and NDC Customer Feedback and Service Improvement Officer

### **(a) APOLOGIES**

Apologies were received from Councillors Denton and Renshaw.

### **(b) MINUTES**

- (i) RESOLVED that the minutes of the meeting held on 4<sup>th</sup> August 2023 (previously circulated) be approved as a correct record and signed by the Chairman.
- (ii) Matters Arising. There were no matters arising.

### **(c) ITEMS BROUGHT FORWARD WHICH IN THE OPINION OF THE CHAIR SHOULD BE CONSIDERED AS A MATTER OF URGENCY**

There were no items of urgency.

### **(d) DECLARATIONS OF INTEREST**

There were no declarations of interest declared.

### **(e) CREMATORIUM MATTERS**

The Joint Committee considered a report by the Crematorium Manager (previously circulated).

- i) Metals Recycling Charity Award

It was noted:

That North Devon Hospice had been nominated for the next award (probably December 2023) and that Cruse would be the next nomination in line with the current rota.

Cruse  
Children's Hospice SW  
Families in Grief  
North Devon Hospice

ii) Crematorium Figures

The Cremation figures were noted. The actual figure for October was 131.

iii) Phase B Works (Garage/Memorial Room)

It was noted that the works would be completed by end of November 2023.

iv) Direct Cremations

It was noted that the cremation numbers for the 6-months of operation were:

<b>Direct Cremations</b>	<b>April 2022 - March 2023</b>	<b>April 2023- September 2023</b>
<b>Total</b>	<b>59</b>	<b>115</b>

v) Crematorium Organist

It was noted that the Crematorium Organist Contract ended on 4<sup>th</sup> February 2024 and was being re-tendered for 3 years + 2 year option.

vi) PETROC Intern

It was noted that a Petroc student with an interest in horticulture was being supported with a support worker in the next couple of weeks for 400 hours.

The Crematorium Manager reported that Jeremy Mann was leaving North Devon Council and that Sarah Higgins would be the new NDC support Lead Officer.

In answer to a question the Crematorium Manager stated the NDC were looking at funding opportunities to provide solar panel at the Crematorium.

**(f) PERFORMANCE MONITORING REPORT QUARTER 2 2023/2024**

The Joint Committee noted a report by the Treasurer (previously circulated) regarding the performance for quarter 2 April to September 2023/2024.

**(g) DATES OF FUTURES MEETINGS 2024/2025**

RESOLVED that the following dates for 2024/2025 be agreed:

Friday 7<sup>th</sup> June 2024 @ 2.30 p.m.

Friday 2<sup>nd</sup> August 2024 @ 2.30 p.m.

Friday 1<sup>st</sup> November 2024 @ 2.30 p.m.

Friday 7<sup>th</sup> February 2025 @ 2.30 p.m.

**(h) DATES OF FUTURE MEETINGS**

It was noted that the next meeting would be on Friday 2<sup>nd</sup> February 2024 @ 2.30 p.m.

Chairman

The meeting ended at 2.53 p.m.

# Agenda Item 6

Friday 2<sup>nd</sup> February 2024

## Crematorium Matters – Manager’s Report

### Trainee Manager Update

As previously reported, the manager has indicated his intention to retire at the end of the 2024/25 financial year, facilitated by reducing working days over two years to enable recruitment of a trainee manager to take over from 1/4/2025. North Devon Council SMT have approved the business case to enable the process to move to the advertising of the post internally within both North Devon and Torridge Councils with the aim of the trainee post being filled by 1/4/2024. It is anticipated that the ‘pay-back’ for the associated costs will be within two-years (from 1/4/2025).

### Cremation Figures (excluding NVF)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
April	122	137	161	114	146	119	172	122	132	149
May	133	114	123	136	131	137	131	100	146	153
June	119	141	124	125	125	120	124	108	131	128
July	103	105	123	138	129	125	135	122	110	138
Aug	100	106	112	120	105	122	116	111	133	132
Sept	117	123	118	124	103	111	119	129	136	134
Oct	122	137	125	133	130	125	117	119	119	129
Nov	116	104	153	132	125	113	145	130	132	135
Dec	117	123	122	130	116	113	139	125	134	130
Jan	142	131	152	179	165	144	172	140	178	150E
Feb	149	131	135	171	143	130	132	119	174	
Mar	156	150	160	160	137	136	139	157	171	
<b>Total</b>	<b>1496</b>	<b>1502</b>	<b>1608</b>	<b>1662</b>	<b>1555</b>	<b>1495</b>	<b>1641</b>	<b>1482</b>	<b>1696</b>	

### Direct Cremations

Direct Cremations	April 2022 – December 2022	April 2023 – December 2023
Total	99	172

Note: 9% are non-resident Direct Cremations.

### Crematorium Organist

The contract has been awarded until 4<sup>th</sup> February 2027 with an option to extend by up to 2 additional years. The new rate is £25 per service (previously £20.50).

## **Phase B Works (Garage Store/Memorial Room)**

The building works are complete. A number of payments remain outstanding (including the retention), but the final total is expected to close to the projected budget.

## **Medical Referee**

On 1<sup>st</sup> April 2024 legislation removes the need to scrutinize any medical information as part of the crematorium's application process. Despite this, the Medical Referee role has been unexpectedly retained whilst the Government consult how cremations will be authorised in the future. The absence of the need for medical scrutiny strongly suggests the Medical Referee role will be replaced by a process of 'non-medical' crematorium staff scrutiny and authorisation.

## **Crematorium Solar Panels**

The Rowan chapel was constructed in 2015/16 with a sufficiently strong roof to permit the installation of solar panels. North Devon Council intends to investigate the installation of panels at the Brynsworthy Environment Centre. It is hoped to initially obtain a specification and anticipated cost through an engineer previously used by Torridge Council (report cost approximately £2,000 - £3,000).

It would be possible to investigate the possibility of installing panels at the crematorium using the same method and at a similar cost. Subject to funding being approved by the Joint Committee (possibly funded from the Budget Management Reserve) it would then be possible to report the options and costs to the Joint Committee at its next meeting when any surplus figures will be known.

## **Metals Recycling Charity Award**

North Devon Hospice has received an award of £14,000 (21/11/2023). Cruse has been nominated for the next award (approx. July 2024). Rota for subsequent awards:

**Children's Hospice SW**  
**Families in Grief**  
**North Devon Hospice**  
**Cruse**

Applications have been received from five additional charities seeking to be added to the rota, the following outlines their respective submissions for the Joint Committee's consideration.

## **Huntington's Disease Association**

The Huntington's Disease Association is the only organisation in England and Wales offering support to people affected by Huntington's disease. Huntington's disease is a life-limiting, genetic disorder that causes a breakdown of nerve cells in the brain. This leads to symptoms affecting three main areas, movement, behaviour and cognition. Through our work we offer practical advice and support, training to health and social care professionals and fund research into the disease. We want a better life for anyone affected by Huntington's disease. We currently support around 8000 people affected by Huntington's disease; whether they have Huntington's, care for people who have Huntington's or are at risk of developing the disease in the future, we are here for them every step of the way. In addition, we are the only organisation worldwide with a Juvenile Huntington's Disease Adviser who is able to provide specialist support and advice to children affected by Juvenile Huntington's disease.

The Huntington's Disease Association wants to enable everyone affected by Huntington's disease to live their life to its fullest potential by, improving care and support for those affected Educating families and the professionals who work with them about Huntington's disease Championing the needs of the Huntington's disease community.

### **Evidence of support specifically in the North Devon and Torridge Council areas:**

Across Devon CCG we support **91 adults** living with Huntington's disease. Of which **33** of them are carers.

We also support **3 children** - 2 of them at risk and 1 classed as a child carer.

### **Bereavement Support:**

We offer lots around Bereavement support.

We have a team of Specialist Advisers who can talk with and support anyone dealing with a bereavement. This includes home visits, zoom calls and phone calls.

We offer webinars around end of life and bereavement.

We have a helpline adviser who can support people.

We have a [page on our website](#) with a chat function so people can access support via 'Grief Chat'. We also use this page to sign post to other helpful services that can help our families get the support they need during this difficult time.

We have information of [End of Life](#). And if you follow this link you'll see a video of one of our webinars around Advanced Care Plan. This was hosted by Cathy Lyon, former manager of a specialist care home, Huntington's Disease Association trustee and end-of-life doula.

### **Child Bereavement UK**

We have an entire website of information and support we offer to bereaved families, children and young people on our website here [Child Bereavement UK](#). The support we offer to families ranges from face to face bereavement support practitioners to young people's groups and family groups and then training. We train hundreds of professionals each year to support children who are bereaved.

In the last 12 months we've had one referral in your local area (bearing in mind 40% of our contacts to the helpline are anonymous) and both the online support and helpline are available to everyone across the UK as is the specialist training.

### **Young Lives Vs Cancer**

Young Lives vs Cancer support local Devon families dealing with a childhood cancer diagnosis and help them to find the strength to face everything that cancer throws at them. In the past year, our team have supported 108 young cancer patients and their families in Devon, and have given 85 grants to these families to the value of £15,215.

One of the ways we help families is through bereavement support. Hearing your child is not going to get better and that they are going to die is one of the hardest things any parent will ever have to deal with. We help young cancer patients and families prepare for death, we encourage them to think about how the child or young person can be remembered and help them all deal with their worries.

Our care teams provide bereavement support through home visits, local support groups and memory days. We do this to help children, young people and their families find a way to cope, and to help those left behind find a way to go on living. We also help families to pay for funeral costs, through our Young Lives vs Cancer Compassionate Grant.

Below is a quote from a mum we supported through our incredible care team in the South West following the sad passing of her 8 year old son –



*“Our Young Lives vs Cancer Social Worker came to visit when we lost him in the hospice on that very day. I can’t thank her enough. She’s visited since then, she’s phoned me since, and we’ve emailed each other. We can’t thank her enough for everything she has done.*

*“I think with some people, once you’ve had something like this, they tend to leave you and you never have that support again, but we still know we have that support from Young Lives vs Cancer. I know if I need anything I can text or email her, and she’ll help me.”*

We would be so grateful to be considered as a beneficiary of North Devon Crematorium via the ICCM recycling scheme. It is only through donations like this that we can continue to provide this specialist support to families in Devon who are facing the very worst of times.

## **Widowed and Young**

I am writing to ask whether you would consider adding WAY Widowed and Young to your list of recipients of funds through the ICCM Metals Recycling Scheme.

### **Who we are**

WAY Widowed and Young is a bereavement charity for men and women aged 50 or under when their partner die. It offers young widows in Barnstable and across the Southwest access to a community of young widows who understand how it feels to lose a partner. We have our own charity registration number (1164988) and are responsible for generating our own funds with which to operate.

Our aim is;

- to ensure all those eligible to be members are aware of WAY and;
- have access to the peer-to-peer network and support that WAY offers
- raise awareness and understanding of the issues affecting those widowed young

WAY’s Devon Area Volunteer (also a young widow) oversee the peer-to-peer activities for Barnstable members (which include social events, meals out & weekends away). Members also have access to a 24/7 Legal and Financial Helpline, Telephone “in the moment” support and counselling service, members only website, bereavement resources, online events, member magazines, monthly e-news.

WAY currently has over 1800 members in the Southwest and 344 members local to Barnstable. The Southwest has nearly 4000 annual deaths of people aged 18-51yrs old and 690 in the immediate areas to Barnstable, meaning there are far more potential young widows who need support. (\*ONS Death figures).

### **Difference we make**

In the last 12 months WAY supported over 4600 members throughout the UK, with new membership representing 46% of this number in the last 12 months. There were over 1000 face-to-face events being attended by approx. 4000 members and 87% of members report using closed Facebook pages for support. WAY’s website has had 104,584 visits since January 2023 and our social media platforms have over 28, 000 followers.

### **Our Request**

An ICCM donation would be used to;

1) Continue to provide services for young widows in Barnstable and surrounding areas (costs of volunteer support; members benefits -helpline, resources, digital members platform, management of social media closed member groups, member newsletters and magazines etc).

This will help beneficiaries to;

- feel less isolated
- have an improved network of support
- be better able to cope with their grief
- access counselling, finance and legal advice via the helpline

2) Reach out and help more people who are eligible to find and access WAY’s support (via media platforms such as ITV, local press, social media campaigns, leaflets, local networks such as GP’s, Hospices, Funeral directors etc)

ONS Death figures show approx. 23,000 annual deaths of 19-50yrs resulting in thousands of people being widowed at a young age. Losing a life partner is one of the most traumatic things that can ever happen to anyone. It throws everything in your life upside down, and life will never be the same again. The secondary losses for young widows can be catastrophic; they face the complete collapse of a shared life, decreased support mechanisms, solo parenting where there are children (70% of WAY's members have children and with more than 150 being pregnant at time of bereavement), loss of social networks resulting in loneliness and isolation. Financial instability is very common, sometimes resulting in the loss of the family home – a recent study with our members showed 1 in 5 met the minimum income poverty standard and 68% were struggling financially. Young widows are more likely to suffer depression, anxiety inc. PTSD suicidal thoughts, intense grief due to their partners death most likely unexpected or violent - the latest ONS figures (2020) for deaths between 18yrs-50yrs old show; 16% Accidents; 12% Death by suicide; 23% Cancer; 6% COVID- 19; 9% Alcohol related; 2% Murder.

We would be very grateful for any contribution Barnstable Crematorium can make and hope you will look favourably on our request.

## **Stroke Association**

In terms of bereavement support, we currently offer the GriefChat service – a free service for anyone who visits our 'in memory' pages, where people can chat to a bereavement counsellor. We also have our Helpline, which is a support phone number for those affected by stroke whether that be that they are the stroke survivor, or if they have lost a loved one through stroke. We also have a dedicated in memory team to support families who want to honour and remember their loved ones with a tribute page.

In terms of local support, in the South West in 2021 over 10,000 people had a stroke. We also know that in this area, stroke prevalence is higher than the national average. 89 groups were part of the Stroke Group Network and Stroke Association Connect supported 451 beneficiaries.

With the support of ICCM donations, we can continue to fund our bereavement support services and groups local to you, such as 'Say Aphasia'.



## North Devon Crematorium Joint Committee

Report Date: 2<sup>nd</sup> February 2024

### Topic: Crematorium Performance Monitoring Qtr 3 2023/2024

Report by: Treasurer

#### 1. INTRODUCTION

1.1. This report presents the financial performance information for April to December 2023/24.

#### 2. RECOMMENDATIONS

2.1. It is recommended that the performance for April to December 2023/2024 be noted.

#### 3. REASONS FOR RECOMMENDATIONS

3.1. To inform Members of the financial performance for April to December 2023/2024.

#### 4. REPORT

4.1. A summary of the revenue expenditure and income for the period April to December is shown below together with the original and profiled budgets. Also shown is the projected outturn and projected outturn variance.

	Original Budget 2023/24	Profiled Budget (Apr-Dec)	Actual (Apr-Dec)	Variance (Under) / over	Projected Outturn	Projected Outturn Variance
	£	£	£	£	£	£
Premises	249,010	186,758	152,383	(34,375)	277,383	28,373
Transport	500	375	122	(253)	162	(338)
Supplies and Services	211,980	158,985	149,489	(9,496)	225,473	13,493
Support & Employees	366,610	274,958	259,119	(15,839)	348,559	(18,051)
<b>Total Expenditure</b>	<b>828,100</b>	<b>621,075</b>	<b>561,113</b>	<b>(59,962)</b>	<b>851,577</b>	<b>23,477</b>
Fees & Charges	1,254,650	940,988	1,010,625	69,637	1,324,288	69,638
Sales	79,680	59,760	43,430	(16,330)	63,350	(16,330)
Interest	7,000	5,250	18,331	13,081	24,442	17,442
CAMEO*	3,000	2,250	3,251	1,001	3,251	251
Insurance Claim	0	0	19,836	19,836	19,836	19,836
<b>Total Income</b>	<b>1,344,330</b>	<b>1,008,248</b>	<b>1,095,473</b>	<b>87,225</b>	<b>1,435,167</b>	<b>90,837</b>
Cont Equip Replace Res	100,000	75,000	75,000	0	100,000	0
Distribution NDC	249,740	187,305	187,305	0	249,740	0
Distribution TDC	166,490	124,868	124,868	0	166,490	0
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>147,187</b>	<b>147,187</b>	<b>67,360</b>	<b>67,360</b>

\*Crematoria Abatement of Mercury Emissions Organisation

- 4.2. Qtr 3 is showing expenditure £59,962 under the profiled budget and income is £87,226 higher than profiled budget giving a total net variance of £147,188 surplus. The projections for the year are predicting expenditure £23,477 over budget and income £90,836 higher than budget producing a net variance of £67,359 surplus (£47,335 surplus reported Qtr 2).
- 4.3. **Premises** – Spend in Qtr 3 is under the profiled budget due to delay in receiving and paying gas invoices. However, prediction for the full year is over budget, this is due to higher than budgeted costs for electricity, rates and grounds and plant maintenance.
- 4.4. **Supplies and Services** – The underspend for Qtr 3 relates to various underspends and the timings of paying some annual invoices. The projected overspend for the year relates primarily to the costs of medical referree's. When setting the budget it was expected that the process would change from 1<sup>st</sup> April 2023 whereby the responsibility would be transferred to the NHS, but this has been delayed. We did, however, leave a residual budget for costs incurred by the Crematorium during the transfer.
- 4.5. **Central Support / Employees** – The underspend relates to a member of staff reducing to part time. Also included is the effect of the reduction in hours of the Manager, this saving needs to offset some of the additional costs expected in 2024/25.
- 4.6. **Income** – Fees and charges are showing increased income, due to the higher number of services. Memorial sales is lower than the budget.
- 4.7. **Bank Interest** – Bank interest is higher than budget due to the higher interest rates from when the 2023/24 budget was set.
- 4.8. **CAMEO** - The receipt from CAMEO was £3,251 which is slightly higher than the budgeted £3,000.
- 4.9. **Insurance Claim** – A payment has been received from the insurers in respect of the damage done to the roof of the Crematorium.
- 4.10. If the projected outturn does materialise there will be a surplus of £67,360.

## 5. CAPITAL SPEND

5.1. The capital project Phase B (Garage/Memorial Hall) the following costs have been incurred to date (inclusive of VAT):

2022/23	£16,590
2023/24	£453,270
<b>Total</b>	<b>£469,860</b>

With the outstanding payments the expected project total is about £3,500 under budget.

## 6. RESOURCE IMPLICATIONS

6.1. Reserves & Balances. The current amounts held by the Joint Crematorium Committee and projected balances are:

	Capital Funding Reserve	Equipment Replacement Reserve	Budget Management Reserve	General Reserve
	£	£	£	£
Opening Balance 1 <sup>st</sup> April 23	483,492	695,480	42,461	146,000
Contribution in year	0	100,000	0	0
Applied from Reserve 2023/24	(468,100)	0	0	0
<b>Closing Balance 31<sup>st</sup> March 24</b>	<b>15,392</b>	<b>795,480</b>	<b>42,461</b>	<b>146,000</b>

6.2. The Capital Funding Reserve was set up to accumulate funds for capital projects at the Crematorium. The balance is available for Phase B (Garage/Memorial Hall).

The Equipment Replacement Reserve was set up to build up funds to replace the cremators and filtration equipment at the end of their useful life, and also to provide the funding for hearth replacements and cremator re-lining when required. It is anticipated that there will be sufficient funds available when required but this will be continually monitored.

The Budget Management Reserve was created in 2021/22 and the funds are available to help mitigate any increased costs in 2023/24 due to utilities, rates or medical referee's.

The Working Balance was increased to £146,000 last year, and it is anticipated it will remain at this level. This is at a suitable level taking into account the financial risks associated with operating the Crematorium.

## 7. EQUALITIES ASSESSMENT

7.1. There are no equality implications anticipated as a result of this report. An Equality Impact Assessment has been completed



## **8. ENVIRONMENTAL ASSESSMENT**

8.1. There are not any environmental implications as a result of this report, as the purpose of this report is to update members of the financial activity of the North Devon Crematorium Joint Committee for the 2023/2024 financial year.

## **9. CONSTITUTIONAL CONTEXT**

9.1. The North Devon Council and Torrige District Council Joint Crematorium Committee Agreement.

## **10. STATEMENT OF CONFIDENTIALITY**

This report contains no confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

## **11. BACKGROUND PAPERS**

None.

## **12. CORPORATE PRIORITIES**

The North Devon Council and Torrige District Council Corporate Priorities have been considered in the drafting of the report.

## **13. STATEMENT OF INTERNAL ADVICE**

The author (below) confirms that advice has been taken from all appropriate Councillors and Officers: Author Mark Knight Crematorium Accountant; Date 16<sup>th</sup> January 2024



## **North Devon Crematorium Joint Committee**

Report Date: 2<sup>nd</sup> February 2024

### **Topic: Crematorium Budget 2024/2025**

Report by: Treasurer

#### **1. INTRODUCTION**

1.1. This report forecasts the final estimated position for 2023/24 and recommends the budgets for 2024/2025 for consideration by the Joint Committee.

#### **2. RECOMMENDATIONS**

- 2.1. Approve the basic cremation charge of £850 or any other amount as deemed appropriate by the Joint Committee for 2024/2025 as detailed in paragraph 4.4.
- 2.2. Approve the 2024/2025 Budgets as set out in paragraph 4.1 of the report.
- 2.3. Approve the other fees and charges as detailed in paragraph 4.6 and Appendix 2.
- 2.4. Approve the distribution of surpluses for 2023/24 of £416,230 to the constituent authorities as set out in 4.8. £249,740 to North Devon Council and £166,490 to Torrige District Council.
- 2.5. Approve the transfer of £100,000 to the Equipment Replacement Reserve.

#### **3. REASONS FOR RECOMMENDATIONS**

The Joint Committee to approve the budgets for 2024/2025.

#### 4. REPORT

##### 4.1.

	Actual 2022/2023	Budget 2023/2024	Probable 2023/2024	Budget 2024/2025
	£	£	£	£
Premises	234,120	249,010	277,383	286,520
Transport	166	500	162	500
Supplies & Services	205,159	211,980	225,473	234,080
Support & Employees	316,985	366,610	348,559	406,300
<b>Total Expenditure</b>	<b>756,430</b>	<b>828,100</b>	<b>851,577</b>	<b>927,400</b>
Fees & Charges	1,348,546	1,254,650	1,324,288	1,335,050
Sales	76,537	79,680	63,350	79,680
Bank Interest	5,511	7,000	24,442	26,400
CAMEO*	3,883	3,000	3,251	2,500
Insurance Claim	0	0	19,836	0
<b>Total Income</b>	<b>1,434,477</b>	<b>1,344,330</b>	<b>1,435,167</b>	<b>1,443,630</b>
Equip Replace Res	100,000	100,000	100,000	100,000
Distribution NDC	249,740	249,740	249,740	249,740
Distribution TDC	166,490	166,490	166,490	166,490
<b>Surplus/(Deficit)</b>	<b>161,817</b>	<b>0</b>	<b>67,360</b>	<b>0</b>

\*Crematoria Abatement of Mercury Emissions Organisation

4.2. The probable estimate for 2023/2024 predicts a surplus of £67,360 after the surplus distribution is made to the two constituent authorities.

4.3. No general inflationary increase has been applied to the 2024/2025 expenditure budgets. However, all budgets have been reviewed and set in line with current activity and anticipated future spend. The medical referee budget was reduced for the 2023/24 budget pending the transfer to NHS but this budget has been reinstated for 2024/25.

4.4. Due to the increase utility and staff costs it is proposed to increase the cremation fee to £850 for 2024/2025. The proposed charge represents an increase of 4.9%. The current prices for neighbouring crematoria are detailed in appendix 2 of this report for information. It is proposed to retain the Direct Cremation fee at £350 in order to offer an affordable alternative. For each £10 movement in the Cremation fee it will have a £14,600 impact on the income budget.

4.5. For the purpose of the 2024/2025 budget the estimated number of cremations is 1,460 Cremations and 200 Direct Cremations.

4.6. The proposed fees and charges for 2024/2025 are attached in appendix 2. Fees and charges have been increased by 5% or other amount's as



considered appropriate by the Crematorium Manager. Webcast/Tribute Services are proposed to be set at the recommended retail price advised by the supplier. It is proposed to retain the children's memorials at the current fee. The cancellation is also retained at the current level. The current fees charged for 2023/2024 have been included for comparison.

- 4.7. The 2024/2025 budget allows for £416,230 to be distributed to the constituent authorities, this is held at the same level as previous years.
- 4.8. It is proposed that the surpluses to be distributed in respect of 2023/2024 are £249,740 to North Devon Council and £166,490 to Torrige District Council.
- 4.9. The budget allows for a transfer to the Equipment Replacement Reserve of £100,000 at the end of the 2024/2025 financial year.
- 4.10. A working balance of £146,000 would be maintained, which is sufficient in light of the risks facing the Crematorium.

## 5. RESOURCE IMPLICATIONS

5.1. Reserves & Balances. The projected funds available in the Capital and General Reserves are detailed below:

	Capital Funding Reserve	Equipment Replacement Reserve	Budget Management Reserve	General Reserve	Total
	£	£	£	£	£
March 2023	483,492	695,480	42,461	146,000	<b>1,367,433</b>
March 2024	15,392	795,480	42,461	146,000	<b>999,333</b>
March 2025	0	895,480	42,461	146,000	<b>1,083,941</b>

5.2. The Capital Funding Reserve was set up to fund capital projects within the crematorium. The remaining balance will be available for the Phase B (Garage/Memorial Hall).

5.3. 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, and also to provide the funding for hearth replacements and cremator re-linings when required. The level and contributions to the reserves will be monitored to ensure the reserve is adequate to cover future needs

## 6. EQUALITIES ASSESSMENT

6.1. There are no equality implications anticipated as a result of this report. An Equality Impact Assessment has been completed



## **7. ENVIRONMENTAL ASSESSMENT**

7.1. There are not any environmental implications as a result of this report, as the purpose of this report is to set the budget of the North Devon Crematorium Joint Committee for the 2024/2025 financial year.

## **8. CONSTITUTIONAL CONTEXT**

8.1. The North Devon Council and Torrige District Council Joint Crematorium Committee Agreement.

## **9. STATEMENT OF CONFIDENTIALITY**

This report contains no confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

## **10. BACKGROUND PAPERS**

None.

## **11. CORPORATE PRIORITIES**

The North Devon Council and Torrige District Council Corporate Priorities have been considered in the drafting of the report.

## **12. STATEMENT OF INTERNAL ADVICE**

The author (below) confirms that advice has been taken from all appropriate Councillors and Officers: Author Mark Knight Crematorium Accountant; Date 16<sup>th</sup> January 2024.

Crematorium	Cremation Fee.	Direct Cremation Fee	Extra Service time	Early Service Fee	Double Service with Webcast/Record, Organist, Professional Tribute.
<b>North Devon</b>	<b>£810</b> (30 mins)  Includes: <b>organist,</b>	<b>£350</b> (attended)	<b>£230</b> (additional 40 minutes)	<b>£700</b>	<b>£1,159</b> (1hr, 10 min service)  Organist included without charge
<b>Torbay (Westerleigh)</b>	<b>£1225</b> (45 mins)	£525 (unattended)	£700 (additional hour)	£825	<b>£2,170</b> (£1011 more for 1hr, 45min service) <b>£1,470</b> (£311 more for 1 hr service)  Presuming £80 organist fee
<b>Bodmin &amp; Sage Exeter (Dignity/CMG)</b>	<b>£1115</b> (45 mins)	£499 unattended £675 attended	£500	£850	<b>£1814</b> (£655 more for 1hr, 45 min service)  Presuming £80 organist fee
<b>East Devon (Co-op)</b>	<b>£995</b> (30-mins)	£450	£390 (additional 30 mins) £495 (additional 45 mins)	£780	<b>£1645</b> (£486 more for 1hr, 30min service)  Presuming £80 organist fee
<b>Taunton (Local Authority)</b>	<b>£946</b> (30 mins)  <b>No chapel attendant, no organist</b>	£531 (unattended)	£223 (additional 30 minutes)	£807	<b>£1,427</b> (£268 more for 1hr, 10min service)  Presuming £80 organist fee



## North Devon Crematorium

### Proposed Fees & Charges **(new fees in red)** 1 April 2024 – 31 March 2025

#### Cremation Fees

30-minute attended service	£810	£850
15-minute attended service at 9am (No Organist)	£700	£735
Direct Cremation (unattended service)	£350	£350
Service Extension / Memorial Service (30mins inc Organist if available)	£230	£245
Funeral Director charge for service over run (where mourners remain in chapel beyond service time)	£280	£295
Service cancellation within 72hrs of Service	£170	£170
Booked ashes within 24hrs of Service (by arrangement only)	£55	£58

**Cremation fee includes:-** Cremation, use of Chapel & waiting room, services of Chapel Attendant, Organist (if available), music system, single chapel screen photo, Environmental Fees, Medical Referee's Fee, & Disposal of Cremated Remains in Gardens, or Cardboard Casket (additional £7 for scatter tube).

**Direct Cremation fee includes:-** as cremation fee but no mourners in chapel, no media/organist.

**Service time:** commences at the booked start time and includes time for mourners to enter and leave the chapel.

**Note:** All children's (under 18) cremation fees are free to the applicant and will be paid by the Children's Funeral Fund for England. For children's services, live webcasts, 28-day watch again and slideshows are not charged.

#### Webcast /Tribute Services **(fees are supplier's new RRP)**

Live Webcast, 28-Day Watch Again, Download Copy of Service	£49	£54
Basic Slideshow	£45	£49
Music Tribute	£70	£74
Family Supplied Video (Checking)	£25	£30
Keepsake Copy of Service/Visual Tribute (DVD or USB)	£55	£55
Additional Keepsake Copies	£28	£30
Downloadable Copy of Visual Tribute	£10	£10
Each Extra 25 photos	£21	£22
Extra Tribute Work	£21	£22

#### Additional Biodegradable Containers

Cardboard Casket	£17	£18
Scatter Tube	£24	£25
Keepsake Tube	£11	£11

#### Cremated Remains Fees

Placement Fee when returned 12 months or more following cremation	£53	£55
Placement Fee when cremation took place elsewhere	£105	£110
Temporary Deposit per month after the first month	£15	£15

## Book of Remembrance

2 Lines	£69	£73
3 to 5 Lines	£110	£116
6 to 8 Lines	£147	£155
3 to 5 Lines with a Picture or Emblem	£221	£232
6 to 8 Lines with a Picture or Emblem	£252	£265

## Memorials – 10 Year Initial Lease Period / Renewal Option

<b>Please note: plaque purchase may be required, see below.</b>		
Sanctum - an above ground vault (for up to two sets of ashes)	£1124	£1180
Pear Tree (for up to two sets of ashes)	£515	£540
Standard Rose / Climbing Plant (for up to two sets of ashes)	£399	£419
Rose Bush / Shrub (for up to two sets of ashes)	£378	£397
Memorial Tower	£278	£292
Vase Block	£263	£276
Granite Mushroom (shared)	£252	£265
Children's Teddy Memorial	£150	£150
Bench (exclusive - max 3 plaques)	£804	£845
Bench (shared)	£237	£249
Memorial Branch	£132	£139

## Plaques

Acrylic plaques (for garden use / benches)	£84	£89
Bronze plaques (for garden use)	£158	£166
Granite plaque for Sanctum first 80 letters only (extra at £3.00 each)	£189	£199
Granite plaque for Vase Block	£150	£158
Granite plaque for Memorial Tower	£111	£117
Granite plaque for Children's Teddy Memorial (varying sizes) prices from	£84	£88
Granite disc for Mushroom	£116	£122
Bronze finish leaf for Memorial Branch	£61	£65

## 5 Year Renewal Option

Pear Tree / *Tree (*Tree is renewal only)	£263	£276
Standard Rose / Climber	£198	£208
Rose Bush / Shrub	£181	£190
Vase Block	£149	£157
Memorial Tower	£138	£145
Granite Mushroom (shared)	£130	£136
Children's Teddy Memorial	£84	£84
Bench (exclusive)	£438	£460
Bench (shared)	£121	£128
Memorial Branch	£78	£82
Phillips Memorial (renewal only)	£110	£116
Bird Box (renewal only)	£89	£94
Bird Bath / Sundial (renewal only)	£187	£197