



North Devon Crematorium Joint Committee

Report Date: 7th February 2025

Topic: Crematorium Budget 2025/2026

Report by: Treasurer

1. INTRODUCTION

1.1. This report forecasts the final estimated position for 2024/25 and recommends the budgets for 2025/2026 for consideration by the Joint Committee.

2. RECOMMENDATIONS

- 2.1. Approve the basic cremation charge of £899 or any other amount as deemed appropriate by the Joint Committee for 2025/2026 as detailed in paragraph 4.4.
- 2.2. Approve the 2025/2026 Budgets as set out in paragraph 4.1 of the report.
- 2.3. Approve the other fees and charges as detailed in paragraph 4.5 and Appendix B.
- 2.4. Approve the distribution of surpluses for 2024/25 of £416,230 to the constituent authorities as set out in 4.7. £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 2025/2026.

4. REPORT

4.1.

	Actual 2023/2024	Budget 2024/2025	Projected 2024/2025	Budget 2025/2026
	£	£	£	£
Premises	316,256	286,520	424,255	287,600
Transport	159	500	218	500
Supplies & Services	217,051	234,080	257,055	252,920
Support & Employees	344,143	406,300	393,360	413,930
Total Expenditure	877,609	927,400	1,074,888	954,950
Fees & Charges	1,384,617	1,335,050	1,325,469	1,365,880
Sales	90,181	79,680	95,551	79,300
Bank Interest	25,186	26,400	25,104	24,000
CAMEO*	3,251	2,500	3,350	2,000
Insurance Claim	19,836	0	0	0
Total Income	1,523,071	1,443,630	1,449,474	1,471,180
Equip Replace Res Contribution	100,000	100,000	100,000	100,000
Applied Equip Replace Res	0	0	(141,644)	0
Distribution NDC	249,740	249,740	249,740	249,740
Distribution TDC	166,490	166,490	166,490	166,490
Surplus/(Deficit)	129,232	0	0	0

*Crematoria Abatement of Mercury Emissions Organisation

4.2. The projected estimate for 2024/2025 predicts a deficit of £141,644 after the surplus distribution is made to the two constituent authorities, and this will be funded by utilising some of the Equipment Replacement Reserve.

4.3. No general inflationary increase has been applied to the 2025/2026 expenditure budgets. However, all budgets have been reviewed and set in line with current activity and anticipated future spend.

4.4. It is proposed to increase the cremation fee to £899 for 2025/2026. The proposed charge represents an increase of 5.76%. The current prices for neighbouring crematoria are detailed in appendix A of this report for information. It is expected that these prices will increase from April 2025. It is proposed to retain the Direct Cremation fee at £350 in order to offer an affordable alternative. It is also proposing to introduce a new Attended Direct Cremation (20 mourners max) at a charge of £499.

4.5. The proposed fees and charges for 2025/2026 are attached in appendix 2. Fees and charges have been increased by 3% or other amount's as considered appropriate by the Crematorium Manager. The current fees charged for 2024/2025 have been included for comparison and the

recommended 3% increase is also shown. Many of the proposed 2025/26 charges are above the 3% this is because historically the memorial charges have been significantly below other Crematoriums

4.6. The 2025/2026 budget allows for £416,230 to be distributed to the constituent authorities, this is held at the same level as previous years.

4.7. It is proposed that the surpluses to be distributed in respect of 2024/2025 are £249,740 to North Devon Council and £166,490 to Torrige District Council.

4.8. The budget allows for a transfer to the Equipment Replacement Reserve of £100,000 at the end of the 2025/2026 financial year.

4.9. 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 2024	7,411	864,712	102,461	146,000	1,120,584
March 2025	7,411	823,068	102,461	146,000	1,078,940
March 2026	7,411	923,068	0	146,000	1,076,479

5.2. The Capital Funding Reserve was set up to fund capital projects within the crematorium. The remaining balance is the residual balance from 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, cremator re-linings and any other major repairs when required. The level and contributions to the reserves will be monitored to ensure the reserve is adequate to cover future needs.

5.4. The Budget Management Reserve was created in 2021/22 and the funds are available to help mitigate any unforeseen costs. It is proposed to use these funds for the solar panels.



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 2025/2026 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 24th January 2025.