



PETERLEE TOWN COUNCIL

Date of Issue: 26th February 2019

A MEETING OF THE RESOURCES COMMITTEE WILL BE HELD ON MONDAY 4TH MARCH 2019 IN THE COUNCIL CHAMBER SHOTTON HALL, PETERLEE, SR8 2PH at 6.30pm

Mr I Morris M.C.I.H.,P.S.L.C.C.

Town Clerk

A G E N D A

Members of the Committee and members of the public are reminded that the public part of the meeting may be recorded in both audio and video, and photographs may be taken.

1. Apologies for Absence

Members are cordially invited to inform the Deputy Town Clerk of their apologies as soon as practicable.

2. To receive declarations of interest

Members are reminded of the need to disclose any interests in items on this agenda, whether pecuniary or otherwise. Please seek advice from the Town Clerk or Deputy Town Clerk prior to the meeting if in doubt.

Members are reminded that they can check their published declaration of interests here: <https://bit.ly/2wVyeLA>

3. Internal Audit Progress Report, final quarter and outstanding Actions
To welcome Mr Stephen Carter, Audit & Fraud Manager who shall present his report (attached)
4. To approve the minutes of the previous meeting
Members are recommended to approve the minutes of the previous meeting of the Resources Committee on Monday 4th February 2019 as a true and correct record.
(Minutes of previous meeting, copy attached)
5. Report of the Finance Sub Committee of the 21st February 2019
Members are requested to note the payments approved at the meeting of this sub committee.
(Minutes of the Finance Sub Committee attached)
6. Neighbourhood Engagement Project Applications Received:-
 - (a) Young Heroes, Peterlee Police, requesting funding of £360.00 to purchase 12 trophies for the Young Heroes Event
 - (b) Street Games Sessions, Groundwork NE & Cumbria, requesting £250.00 to purchase equipment for the project. At the Council Meeting a verbal request was made by Peterlee Police for funding towards continuing the Street Games Sessions.
 - (c) Bradley Impotech FC Under 11s, requesting funding of £450.00, to purchase new tracksuits for the players
 - (d) Peterlee Pumas ARLFC, requesting £1,210.00, to purchase new kit
 - (e) Peterlee Neighbourhood Policing Team a bid for £5,500 – 7,500 for an Automated Number Plate recognition camera

Powers used:- Under the power of GPC, The Localism Act 2018, as 1-8.

 - (ii) Letter of thanks and appreciation - Great North Air Ambulance
7. Review of Cemetery Fees and Charges
Report of the Town Clerk intended to provide Members with a review of fees and charges for Peterlee Cemetery. The report compares the Town Council's current fees and charges against other neighbouring burial authorities' and recommends that an increase is applied from 1st April 2019 to better reflect the cost of the cemetery service.
(copy to follow)
8. Construction and operation of gas powered generators for the provision of flexible energy generation, Land at Mill Hill, NW Ind Estate – application received, feedback requested, (App Ref DM/19/00171/FPA)



RESOURCES COMMITTEE
04 March 2019
INTERNAL AUDIT PROGRESS REPORT

REPORT OF THE HEAD OF INTERNAL AUDIT

Purpose of the Report

1. The purpose of this report is to advise Members on work undertaken by Internal Audit between 01 April 2018 and 31 March 2019 with coverage provided in accordance with our agreed SLA. The report aims to:
 - Provide a high level of assurance, or otherwise, on internal controls operating across the Authority that have been subject to audit.
 - Advise the Committee of significant issues where controls need to improve to effectively manage risks.
 - Advise the Committee of any amendments to the approved Internal Audit plan.
 - Advise the Committee of changes to audit processes and terminology.
 - Track progress on the response to internal audit reports and the implementation of agreed internal audit recommendations.
 - Provide an update on our performance indicators comparing actual performance against planned.
2. The appendices attached to this report are summarised below. Those marked with an asterisk are considered as being not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).

| | |
|-------------|--|
| Appendix 1 | Risks and Implications |
| Appendix 2 | Progress against the Internal Audit Plan |
| Appendix 3 | Internal Audit Performance Indicators |
| Appendix 4* | Overdue Actions |

Progress against planned work

3. A summary of the agreed plan showing the status of each audit as at 31 December 2018 is attached at Appendix 2.
4. The Appendix shows that eight reviews are scheduled to be completed in 2018/19, of these:
 - Four assurance reviews are complete (draft or final report);
 - Three assurance reviews are planned or in progress; and
 - One advice and consultancy review is complete.
5. Assurance reviews incorporate a consideration of the Council's Risk and Governance arrangements within each activity inspected.
6. The assurance level, if applicable, for each piece of work where a final report has been issued is shown in Appendix 2.

Amendments to Annual Audit Plan

7. No amendments to the annual audit plan have been agreed this period.

Outstanding management response to draft reports

8. There are no management responses to outstanding Draft Reports overdue.

Response to Audit Recommendations

9. To provide independent assurance that adequate progress is made in the implementation of agreed recommendations at the appropriate service operational level, all high and medium recommendations contained within the action plans of individual audit reports are followed up by internal audit. In addition, listings of all recommendations outstanding at the end of each quarter are produced and issued to the Town Clerk to assist the Council in its own internal monitoring processes.
10. To allow the progress made at an operational level to be tracked and monitored, the numbers of all recommendations made arising from each audit complete, and evidenced as implemented, are shown in Appendix 2. It should be noted that Internal Audit will not follow up Best Practice matters raised.
11. A summary of outstanding audit recommendations i.e. those not implemented within original agreed or revised target dates, as evidenced through Internal Audit follow up, is given in the table below:

| Risk | Actions | Total | Implemented | | | Overdue | Target | Overdue |
|----------------|-----------|-----------|-------------|-----------|-----------|----------|----------|----------|
| Category | Raised | Due | (Due) | (Not due) | Total | Original | Revised | Revised |
| 2016/17 | | | | | | | | |
| High | 3 | 3 | 3 | 0 | 3 | 0 | | |
| Medium | 24 | 24 | 24 | 0 | 24 | 0 | | |
| Total | 27 | 27 | 27 | 0 | 27 | 0 | | |
| 2017/18 | | | | | | | | |
| High | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Medium | 20 | 20 | 17 | 0 | 17 | 3 | 0 | 0 |
| Total | 20 | 20 | 17 | 0 | 17 | 3 | 0 | 0 |
| 2018/19 | | | | | | | | |
| High | 3 | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| Medium | 19 | 15 | 14 | 0 | 1 | 1 | 0 | 0 |
| Total | 22 | 17 | 16 | 0 | 1 | 1 | 0 | 0 |

12. There are four Medium priority recommendations overdue against original target implementation dates. Revised target dates have been agreed in all cases with no recommendation overdue. Two High priority recommendations have been identified by the responsible Manager as complete but require confirmation of this through the Audit follow up review. Details of the four overdue recommendations are shown in Appendix 4.

Unplanned work carried out this quarter

13. There has been no unplanned activity carried out during the period.

Reports issued with a Limited Assurance Opinion

14. One report relating to Parks issued in the period resulted in a Limited Assurance Opinion with three High and one Medium priority actions raised. A follow up review has been agreed with the Clerk and is to be undertaken in the first quarter of the Internal Audit Plan 2019/20.

Performance Indicators

15. A summary of target performance indicators is given in Appendix 3.

Recommendation

16. Members are asked, when deliberating over the content of the report, to:
- consider the outturn position on progress made in delivering the internal audit plan for 2018/19 together with that made by managers in responding to the work of internal audit to gain assurance on the adequacy and effectiveness of the internal control environment.

Stephen Carter, Audit and Fraud Manager, Tel: 03000 269665

Appendix 1: Risks and Implications

Finance -

The programme of work undertaken by Internal Audit supports the Council in maintaining safe and efficient arrangements for the proper administration of its financial affairs

Staffing –

None

Risk -

None

Equality and Diversity / Public Sector Equality Duty -

None

Accommodation -

None

Crime and Disorder -

None

Human Rights -

None

Consultation -

None

Procurement -

None

Disability Issues -

None

Legal Implications -

None

Other Risks

Control risks identified / considered in relation to reviews undertaken

Appendix 2: Summary of the status of work undertaken and recommendations made and implemented

| INTERNAL AUDIT SERVICES | | | Opinion | High | | Medium | | Best Practice |
|---|----------|--------------|--------------------|----------|----------|-----------|-----------|---------------|
| Reviews | Schedule | Status | | M | I | M | I | M |
| Corporate Governance Risks | | | | | | | | |
| Corporate Governance Arrangements | Q1-4 | In Progress | | | | | | |
| Risk Management Arrangements | Q1-4 | In Progress | | | | | | |
| Financial Management | | | | | | | | |
| Core Financial Systems | Q2 | Final Report | Moderate | | | 4 | 3 | |
| Pavilion | Q4 | Planned | | | | | | |
| Parks | Q3 | Final Report | Limited | 3 | 2 | 1 | | 1 |
| Cemetery Management | Q2 | Final Report | Substantial | | | 2 | | 1 |
| Leisure Gardens – Follow Up | Q1 | Final Report | Moderate | | | 1 | 1 | |
| Unplanned Activities | | | | | | | | |
| Shotton Hall and Pavilion Safe and Cash Arrangements (Advice & Consultancy) | Q1 | Final Report | N/A | | | 11 | 10 | |
| Management | | | | | | | | |
| Audit Planning and Reporting | Q1-4 | In Progress | | | | | | |
| Total | | | | 3 | 2 | 19 | 14 | 2 |

Note: For the purposes of performance reporting, the revised action raised in relation to the Leisure Gardens – Follow Up review is being tracked as issued in 2018/19.

Appendix 3 Performance Indicators for 2018/19

| Efficiency | | | |
|---|--|--|---|
| Objective: To provide maximum assurance to inform the annual audit opinion | | | |
| KPI | Measure of Assessment | Target & (Frequency of Measurement) | Actual |
| Planned audits completed | % of planned assurance work from original approved plan complete to draft report stage as at 31 March 2019 | 90% (Quarterly) | 63% (5 out of 8 reviews completed) |
| Timeliness of Draft Reports | % of draft reports issued within 30 calendar days of end of fieldwork/closure interview Average time taken is also reported for information | 90% (Quarterly) | 100% (5 reports issued) 2 days |
| Timeliness of Final Reports | % of final reports issued within 14 calendar days of receipt of management response Average time taken is also to be reported for information | 95% (Quarterly) | 100% (5 reports issued) 1 day |
| Terms of Reference | % of TOR's agreed with key contact in advance of fieldwork commencing | 95% (Quarterly) | 100% (6 TORs issued) |
| Quality | | | |
| Objective: To ensure that the service is effective and adding value | | | |
| KPI | Measure of Assessment | Target & (Frequency of Measurement) | Actual |
| Recommendations agreed | % of Recommendations made compared with recommendations accepted | 95% (Quarterly) | 100% (24 accepted out of 24 made) |
| Post Audit Customer Satisfaction Survey Feedback | % of customers scoring audit service good or above (3 out of 5) where 1 is poor and 5 is very good Average score is also reported for information | 100% (Quarterly) | 100% (5 out of 5 returned) Overall average score 4.78 |
| Customers providing feedback Response | % of Customer returning satisfaction returns | 70% (Quarterly) | 100% (5 returns from 5 surveys issued in 2018/19) |

Appendix 4 Outstanding Audit Recommendations Quarter Ended 31 December 2018

| | Audit | Year | Action Owner | Priority | Report Issued | Original Target | Revised Target | Recommendation | Progress Update |
|----|---|-------------|--|-----------------|----------------------|------------------------|--|--|--|
| 01 | Core Financial Systems | 2017/18 | Town Clerk | Medium | 19/12/2017 | 31/03/2018 | 31/03/2019 31/12/2018 31/07/2018 | The approval of the fees and charges be included in the minutes of the relevant Council meeting so that the approval process can be evidenced. | QE 31/12/18 A review of fees and charges will be scheduled into the diary for Resources Committee in the current financial year. |
| 02 | Capital | 2017/18 | Town Clerk | Medium | 03/01/2018 | 30/06/2018 | 31/03/2019 31/12/2018 | A Service Asset Management Plan be developed and approved by Council. | QE31/12/18 An Asset Management Plan will be presented to Resources Committee for approval in the current financial year. |
| 03 | Capital | 2017/18 | Town Clerk | Medium | 03/01/2018 | 31/10/2018 | 31/03/2019 | The Financial Regulations be reviewed to include a section relating to Capital Projects. | QE 31/12/18 The review of Standing Orders and Financial Regs is due to go to Council within the current financial year. |
| 04 | Shotton Hall and Pavilion Safe and Cash | 2018/19 | Facilities Manager & Pavilion Centre Manager | Medium | 23/08/2018 | 31/10/2018 | 31/03/2019 | Written procedures with regards to the recording, checking and security of cash be revised and reissued to all members of staff. | QE 31/12/19 Written procedure is in place for Pavilion. Facilities Manager now working on Shotton Hall version. |

THE MINUTES OF THE MEETING OF THE
RESOURCES COMMITTEE HELD IN THE COUNCIL CHAMBER, SHOTTON HALL,
PETERLEE ON MONDAY 4th FEBRUARY 2019 AT 6.30PM

PRESENT: COUN A WATSON (CHAIR)

Mesdames:- K Hawley, S Simpson, K J Duffy & M A Cartwright

Messrs:- S McGlen, G Carne, S Miles, R Moore, T Duffy & J Robinson

62. Apologies for Absence

Apologies had been submitted and accepted from Councillors S McDonnell, A Wilkinson, L Fenwick, A Long, C Watkins, S Kirkup, K Liddell, R Kyle. **RESOLVED the Council approve the reasons submitted at the meeting for absence received from the Councillors listed, and their apologies for absence be recorded.**

63. To receive declarations of interest

Members were reminded of the need to disclose any interests in items on this agenda, whether pecuniary or otherwise. No declaration of interests were received.

64. The Minutes of the Last Meeting

Members approved the content of the draft minutes as a true and correct record of the last meeting of this Committee held on 7th January 2019.

66. The Report of the Finance Sub Committee of the 24th January 2019 a copy of which had been circulated to each Member, was agreed.

67. Request for Concessionary Use of the Banqueting Suites, Tuesday 22nd January 2019, 10.00am - 1.30pm (retrospective), Community Alcohol Partnerships, (CAP), Action Planning Session and Tuesday 5th March 2019, 9.00am - 1.00pm, Community Alcohol Partnerships (CAP) Launch

A local Member queried why these requests needed to be approved at a meeting due to Peterlee Town Council being a partner in this initiative, which benefits the residents of

Peterlee. The Town Clerk provided an explanation, stating that the free use of Council facilities by outside bodies generally involved a concessionary use request and that it was useful to have such uses noted in the public record.

Following further conversation by the committee it was **RESOLVED that the Community Alcohol Partnership use of Shotton Hall not be required to be granted concessionary use status.**

68. Report of the Corporate Services Manager – 2019 Events Tender Quotations

Members were asked to consider and approve the recommendations in the report which had been previously circulated regarding tender quotes for services for the 2019 Town events, such as Armed Forces Day; Peterlee Show; Bonfire Night; Remembrance Parade and Christmas Tree Light Switch On.

Security

RESOLVED Phoenix Security from Newcastle be appointed for the sum of £9,809.85.

Fencing

RESOLVED Altrad from Gateshead be appointed for the sum of £1,520.00.

Medical Cover

RESOLVED Medics UK be appointed for the sum of £3,785.00.

Fireworks

Members asked for further information regarding the synchronization and choreograph of the fireworks. **RESOLVED A Nemisis Fireworks from Nantwich be appointed for the sum of £2,920.00.**

Fire Extinguishers

RESOLVED that the free offers from Hutton Fire Protection from Hartlepool, be accepted.

Traffic Management

RESOLVED Colas from Swalwell, be appointed for the sum of £3,441.82.

Toilets

RESOLVED Teesdale Event Services from Barnard Castle be appointed for the sum of £2,756.00.

Skips

RESOLVED Dents Skip Hire be appointed for the sum of £750.00.

Marquees

RESOLVED Dobsons's Marquee be appointed for the sum of £2,660.00.

Temporary Accommodation

RESOLVED A Plant be appointed for the sum of £430.00.

PA & Lighting, Stage, Generators & Lighting for the Peterlee Show and Bonfire Night

A Local Member asked if the flood lights on 3 sides of The Pavilion could be used for lighting instead. The Corporate Services Manager advised that a lighting tower must be located at all of the gates for exits from the cricket pitch.

RESOLVED Northern Productions from Sunderland be appointed for the sum of £6,660.00 and John F Hunt Power from Sunderland be appointed for the sum of £3,086.00 and £660.00 for the Bonfire Night. FURTHER RESOLVED the Corporate Services Manager look at the site plan to see if the number of lights needed could be reduced.

Councillor M A Cartwright left the meeting at 7.08pm.

69. Budget 2019/20

The Town Clerk showed Members the new YouTube video which had been shared on Facebook to explain the Precept and Budget to Peterlee residents. The Town Clerk thanked Members for their feedback.

The Town Clerk reported on the amendments made to the draft budget from previous recommendations and the success on procurement and savings. Members asked questions surrounding the categories of which some items were listed on the budget and requested some changes. **RESOLVED The Town Clerk was to make some category changes to the budget.**

Members asked if subscriptions to NALC and SLCC were necessary. **RESOLVED the Town Clerk look at the subscriptions and provide pros and cons to Members at the next Council meeting.**

Members asked questions about the planned improvements for the MUGA, and the Town Clerk confirmed that a more detailed report on the procurement of a new MUGA surface would be submitted to Council later in 2019.

Members asked a number of questions relating to the Allotments budget, and it was **RESOLVED that a review of allotment provision and options for increasing allotment activity be referred to the Community & Environment Committee for further discussion.**

PETERLEE TOWN COUNCIL

FINANCE SUB-COMMITTEE

HELD IN THE COUNCIL CHAMBER,

SHOTTON HALL, PETERLEE

ON THURSDAY 21st FEBRUARY 2019

Present:-
Councillor R Moore

19. DIRECT DEBIT AND CARD PAYMENTS

RECOMMENDED the payments listed for January 2019, be accepted.

20. ACCOUNTS FOR PAYMENT

The accounts for payments for February 2019 amounting to £27,948.88, a copy of which had been circulated to each Member, were considered.

RECOMMENDED the payments as listed, be made.

Item 7 – Review of Cemetery Fees

Report to: Peterlee Town Council Resources Committee

Date: 4th March 2019

Report of: Ian Morris, Town Clerk

Report Title: Review of Peterlee Cemetery fees for the 2019/20 Financial Year

Purpose: This report is intended to provide members with a review of fees and charges for Peterlee Cemetery. The report compares the Town Council's current fees and charges against other neighbouring burial authorities' and recommends that an increase is applied from 1st April 2019 to better reflect the cost of the cemetery service.

Background: One of the recommendations arising from the 2018 Cemetery internal audit report was the review of the current fees & charges. The Town Council's fees and charges were last reviewed in April 2017 and are published on the Town Council's website¹.

Peterlee Cemetery currently operates at a net cost to the people of Peterlee – i.e. the income derived from the sale of burial plots and interments does not cover the cost of the provision of the cemetery. As an example, for the 2017/18 financial year the budget outturn position was a net cost of £20,229.:

| | |
|---------------------------|--|
| Staff Costs | 32,831 |
| Electricity | 546 |
| Miscellaneous expenditure | 1,631 |
| Equipment & Supplies | 1,299 |
| | Cemetery & Burials :- Total |
| | Expenditure |
| | 36,306 |
| Fees and Charges Income | 16,078 |
| | Net Expenditure over Income |
| | 20,229 |

At the quarter 3 position to the end of December 2018 the cemetery budget situation is similar, with a similar outturn forecast for the end of March 2019.

In effect, current fees and charges levied on the users of the cemetery are equivalent to around 44% of the actual cost of providing the service each year.

The Town Clerk and Cemetery Officer have undertaken a benchmarking exercise to establish how the Town Council's fees & charges compare to other local burial authorities. The detailed benchmarking information is provided in appendix 2 to this report.

¹ <http://www.peterlee.gov.uk/wp-content/uploads/sites/37/2016/09/cemetery-fees-2017.pdf>

Resident fees: The benchmarking information reveals that the Town Council’s cemetery charges are currently at the low end of the scale when compared to other local cemeteries. Using the combined cost of purchase of an exclusive right of burial for a grave and a single interment of a resident adult, the fees payable benchmark as follows:

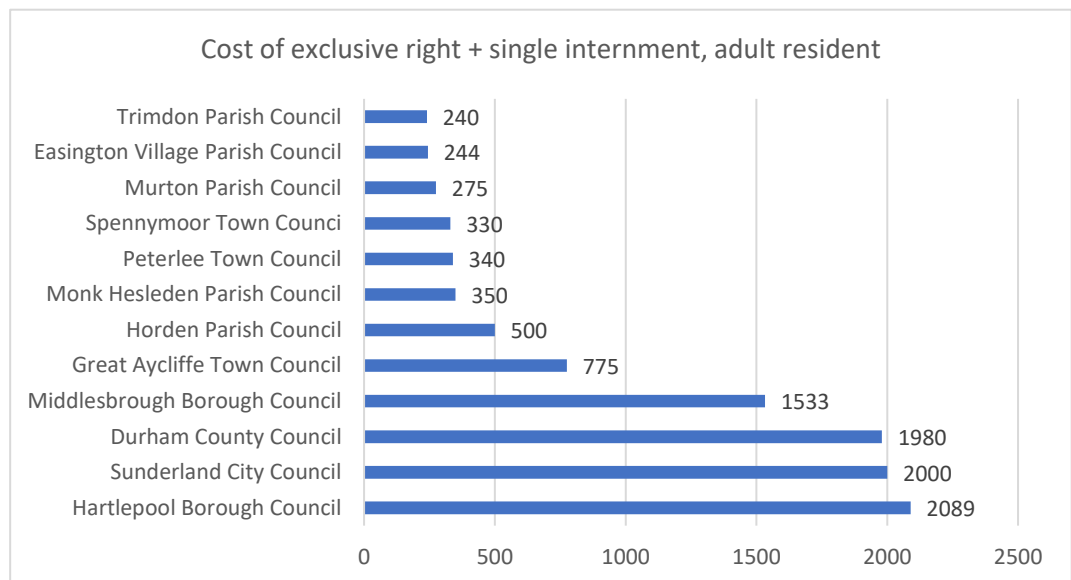


Table 1: costs of exclusive rights for grave + single resident adult interment by burial authority (mean average overall = £880, mean average for parish & town councils = £381.75)

Non-resident: In common with most other burial authorities, Peterlee Town Council has historically charged ‘double fees’ for non-residents of the town who are buried in the Town Cemetery. Using the combined cost of purchase of an exclusive right of burial for a grave and a single interment of a non-resident adult, the fees payable for non-residents benchmark as follows:

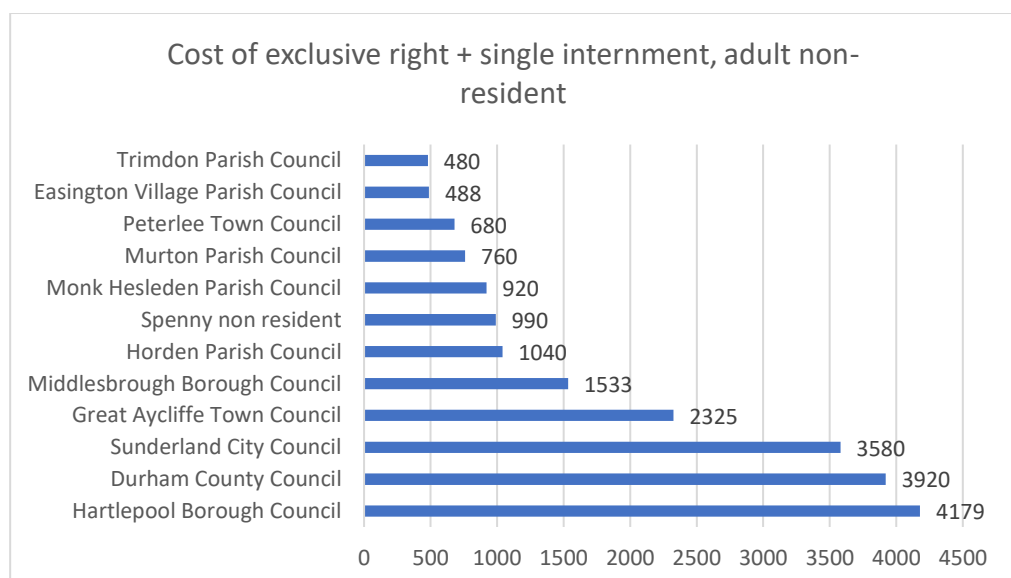


Table 2: costs of exclusive rights for grave + single non-resident adult interment by burial authority (mean average = £1,741.25)

Options: Assuming that Members of the Committee accept the premise that (i) the current fees are low and (ii) the council should attempt to close the net budget cost of the cemetery service, it may be useful to consider a number of options available. For the purpose of this report, two options are considered: an option to aim to increase fees to cover costs (ie to bring net cost to nil) and an option to increase by 25% to bring current fees more in line with other similar sized burial authorities in the area.

Option 1: Aim to reduce the net cost of the Town Cemetery to nil

For the 2019/20 financial year the budgeted gross cost of the town cemetery is £42,097. While it is difficult to predict income from burials from one year to the next, based on the 2017/18 budget year the total income from fees & charges would need to be increased by an average of around 260% in order to achieve a balancing level of income.

Were this to be applied across all of the fees & charges, the resulting benchmarked costs would be as follows:

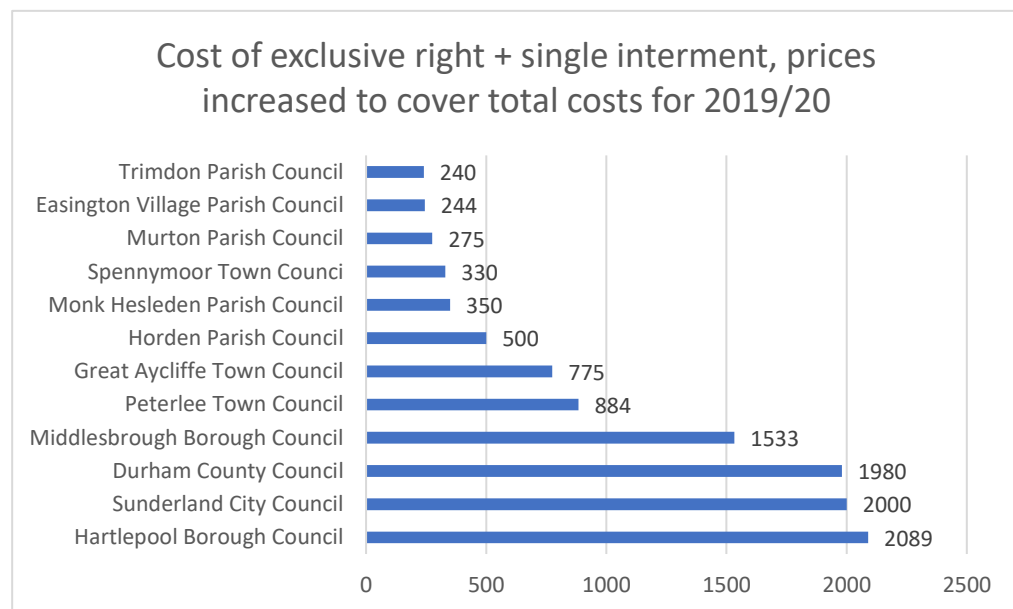


Table 3: costs of exclusive rights for grave + single resident adult interment by burial authority, prices increased to achieve projected costs 2019/20

Option 1 would result in projected income from cemetery fees increasing by approximately £20,000 per annum and thus covering projected costs, therefore reducing the projected net cost of the cemetery to nil (projected only, as this is subject to future years' activity levels). However, such a level of increase would bring the fees up to the highest of any Town or Parish Council in the benchmarked sample group (albeit only 14% higher than Newton Aycliffe Town Council) although still lower than the principal burial authorities in the sample group.

Option 2: apply a 25% increase on fees & charges

This option would raise income by an estimated £4,000 during the 2019/20 financial year (based on 2017/18 income levels) and would result in a change in benchmarked costs as follows:

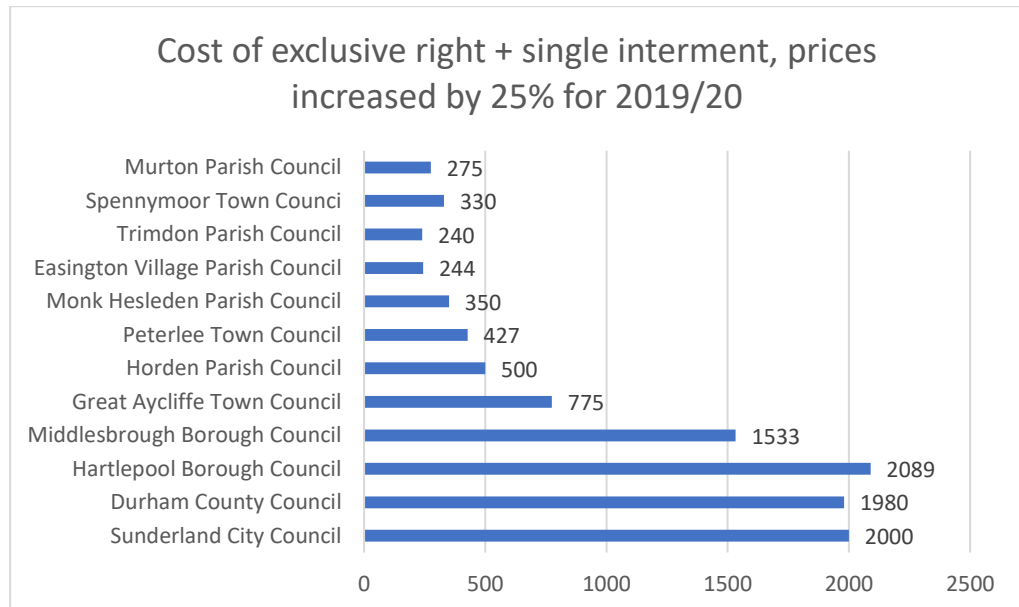


Table 4: costs of exclusive rights for grave + single resident adult interment by burial authority, increased by 25% for 2019/20

Option 2 would increase overall income by approximately £4,000 (based on recent years activity levels) and would leave the Town Council's charges roughly in the middle of the sample group.

Recommendation: Members are recommended to note the content of this report and to approve a 25% increase in cemetery fees for Peterlee Cemetery commencing 1st April 2019.

Appendix 1: Implications

Finance – Recommended option 2 will raise an additional £4,000 per annum in cemetery income, reducing the net cost of the town cemetery to approximately £16,000 per year.

Staffing - No direct implications.

Risk – No direct implications.

Equality and Diversity / Public Sector Equality Duty No direct implications.

Accommodation - No direct implications.

Crime and Disorder - No direct implications.

Human Rights - No direct implications.

Consultation - No direct implications.

Procurement – No direct implications.

Disability Issues - No direct implications.

Legal Implications - No direct implications.

Data Protection - No direct implications.

Appendix 2: Benchmarking Information

Table 5: benchmarking of current resident charges, filtered by single internment fees

| Resident charges | Exclusive Rights | | Internment Fees | | | | | Erection of headstone | Additional inscription |
|----------------------------------|------------------|-------|-----------------|------------------|-------|-----------|-------------------|-----------------------|------------------------|
| | Grave | Ashes | Single | Double discount? | Ashes | Stillborn | Child | | |
| Sunderland City Council | 1000 | 880 | 1000 | nil | 255 | no fee | no fee | 336 | 105 |
| Durham County Council | 1160 | 695 | 820 | nil | 220 | no fee | no fee | 250 | 70 |
| Hartlepool Borough Council | 1291 | 496 | 798 | nil | 198 | 211 | 274 | included? | |
| Middlesbrough Borough Council | 945 | 560 | 588 | -£294 | 138 | 20 | 110 | 86 | 37 |
| Great Aycliffe Town Council | 275 | 125 | 500 | -£125 | 175 | 0 | 225 | 55 | 55 |
| Horden Parish Council | 250 | 110 | 250 | -£50 | 100 | no fee | no fee | 90 | 60 |
| Monk Hesleden Parish Council | 160 | 120 | 190 | nil | 100 | no fee | no fee | 90 | 30 |
| Peterlee Town Council | 165 | 80 | 175 | -£20 | 75 | no fee | 110 | 80 | 45 |
| Easington Village Parish Council | 102 | 51 | 142 | nil | 33 | no fee | no fee | 46 | 14 |
| Trimdon Parish Council | 120 | 120 | 120 | Nil | 60 | no fee | no fee | 60 | 20 |
| Spennymoor Town Council | 220 | 66 | 110 | nil | 66 | 55 | 55 | 55 | no fee |
| Murton Parish Council | 170 | 170 | 105 | nil | 60 | no fee | no fee (under 10) | 50 | 20 |

Table 6: benchmarking of current non-resident charges, filtered by single internment fees

| Non -resident charges | Exclusive Rights | | Internment Fees | | | | | Erection of headstone | Additional inscription |
|----------------------------------|------------------|-------|-----------------|------------------|-------|-----------|--------|-----------------------|------------------------|
| | Grave | Ashes | Single | Double discount? | Ashes | Stillborn | Child | | |
| Burial Authority | | | | | | | | | |
| Sunderland City Council | 1760 | 1760 | 1820 | nil | 510 | no fee | no fee | | |
| Durham County Council | 2300 | 1360 | 1620 | nil | 440 | no fee | no fee | | |
| Hartlepool Borough Council | 2582 | 993 | 1597 | nil | 395 | 421 | 548 | included | |
| Great Aycliffe Town Council | 825 | 525 | 1500 | -£175 | 525 | 0 | 675 | 55 | 55 |
| Middlesbrough Borough Council | 945 | 560 | 588 | -£294 | 138 | 20 | 110 | 86 | 37 |
| Spenny non resident | 440 | 132 | 550 | nil | 220 | 55 | 55 | 110 | |
| Horden Parish Council | 520 | 220 | 520 | -£240 | 220 | no fee | no fee | 200 | 120 |
| Murton Parish Council | 360 | 150 | 400 | -£300 | 160 | no fee | no fee | 150 | 60 |
| Peterlee Town Council | 330 | 160 | 350 | -£40 | 150 | no fee | 220 | 160 | 90 |
| Monk Hesleden Parish Council | 620 | 500 | 300 | nil | 200 | no fee | no fee | 120 | 30 |
| Easington Village Parish Council | 204 | 102 | 284 | nil | 66 | no fee | no fee | 92 | 28 |
| Trimdon Parish Council | 240 | 240 | 240 | nil | 120 | 120 | 120 | 120 | 40 |