

Chilterns Crematorium Joint Committee

Friday, 30th July, 2010 at 2.00 pm

Cabinet Room, Council Offices, King George V Road, Amersham

A G E N D A

- 1 Evacuation Procedures
- 2 Election of Chairman
- 3 Election of Vice-Chairman
- 4 Minutes of Previous Meeting (*Pages 1 - 8*)
To sign the Minutes of the Joint Committee held on 24 February 2010.
- 5 Apologies for Absence
- 6 Declarations of Interest
- 7 Open report (and appendices) of the Clerk and Superintendent to the Joint Committee:
 - 7.1 Liaison Meeting with Persons Taking Services and Funeral Directors (*Pages 9 - 10*)
Appendix 7.1 (Pages 11 - 14)
 - 7.2 Service Plan 2010 - 2011 (*Pages 15 - 16*)
Appendix 7.2 (Pages 17 - 20)
 - 7.3 Milton Funeral Chapel: Completion of Building Works (*Pages 21 - 22*)
- 8 Open report (and appendices) of the Treasurer to the Joint Committee:
 - 8.1 Annual Audit Letter 2008/09 (*Pages 23 - 24*)
Appendix 8.1 (Pages 25 - 32)

- 8.2 Statement of Accounts 2009/10 (*Pages 33 - 38*)
 - 8.3 55th Annual Report (*Pages 39 - 40*)
 - 8.4 Introduction of Charges for Credit Card Payments (*Pages 41 - 42*)
 - 8.5 Late Report: Update on 2009/10 Audit Opinion Fee (*Pages 43 - 44*)
Appendix 8.5 (Pages 45 - 46)
- 9 Exclusion of the Public
To resolve that under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act
- 10 Private Report of the Officers:
- 11 Abatement – Ancillary works update (*Pages 47 - 48*)
- 11.1 Late Item: Planned Preventative Maintenance (Condition Survey)
(Pages 49 - 50)
- 12 Site Search: Aylesbury Crematorium (*Pages 51 - 52*)
Appendix 12 (Pages 53 - 58)
- 13 Performance Related Pay (*Pages 59 - 60*)
Appendix 13 (Pages 61 - 64)
- 14 Programme of Meetings
The Audit Commission have suggested the following programme of meetings:
- September - present annual audit letter (before 30 September)
 - December - no specific requirements
 - March - present fee letter for the next year's audit
 - June - agreement of the draft financial statements for the Crematorium

Note: All Reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

Membership: Chilterns Crematorium Joint Committee

Councillors:	Kevin McPartland	Aylesbury Vale District Council
	David Thompson	"
	Nick Rose	Chiltern District Council
	Mike Smith	"
	Tony Green	Wycombe District Council
	Richard Scott	"

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CHILTERN DISTRICT COUNCIL

**MINUTES of the Meeting of the
CHILTERN CREMATORIUM JOINT COMMITTEE**
held on **24 FEBRUARY 2010 at 2:00PM**

PRESENT: Councillor J F Warder Chairman (Chiltern District Council)

 Councillor K McPartland Aylesbury Vale District Council
 " D Thompson Aylesbury Vale District Council
 M Smith Chiltern District Council
 T Green Wycombe District Council

ALSO IN ATTENDANCE: Charlotte Peacock and Dr Chris Leach of Parsons Brinckerhof – for item 28

APOLOGIES FOR ABSENCE: were received from Councillor Miss Katrina Wood

16 MINUTES

The Minutes of the meeting of the Joint Committee held on 24 June 2009 were agreed and signed by the Chairman as a correct record.

17 DECLARATIONS OF INTEREST

Councillors M Smith and T Green expressed a personal and prejudicial interest in item 25- both being members of Committees which set fees and charges for other crematoria – and withdrew from the meeting whilst the matter was being discussed.

18 ANNUAL CONFERENCE

The next Annual Conference of the Institute of Cemetery and Crematorium Management was due to be held in October 2010 and following an expression of interest by the Vice-Chairman to attend it was

RESOLVED -

That the Vice-Chairman of the Joint Committee and the Superintendent be nominated to attend the 2010 Institute of Cemetery and Crematorium Management Annual Conference

19 LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS

In accordance with the practice of holding annual liaison meetings with persons taking services and funeral directors it was

RESOLVED -

That the next Liaison Meeting be held at the Crematorium at 6.45 pm on 20 May 2010 to be preceded by refreshments at 6.00 pm

20 COMPLAINTS AND COMPLIMENTS 2009

The Joint Committee received a report giving details of the complaints and compliments that had been received about the Crematorium in 2009 and the action that had been taken in response to the comments received.

RESOLVED -

That the report be noted.

21 USE OF CHAPELS FOR BURIAL SERVICES

During 2009 the Crematorium had been approached about the possibility of allowing a funeral service to be held in the chapel followed by a burial service in a local cemetery and the Joint Committee considered a report setting out this possibility could become a reality.

Following consideration of the advantages the Joint Committee supported the proposal and accordingly

RESOLVED -

- 1. That the Joint Committee allow the Crematorium chapels to be used for burial services.**
- 2. That a fee of £175.00 be charged for burial services.**
- 3. That authority be delegated to the Superintendent to suspend temporarily bookings for burial services during periods of peak demand for cremation.**

22 ANNUAL AUDIT OF ACCOUNTS 2007/08 AND 2008/09

The Joint Committee at their meeting on 24 June 2009 had been advised that sign off of the 2007/08 Accounts was still awaited from the then appointed External Auditors, Grant Thornton, and the Joint Committee received a report explaining that the an unqualified audit opinion on the 2007/08 accounts had finally been received on 26 October 2009.

The report went on to:

- Explain the Value for Money (VFM) regime;
- The criteria used by the external auditors in assessing VFM; and
- The criteria which in the opinion of the external auditor had not been fully met when assessing the 2007/08 accounts.

The report went on to explain that a draft Annual Governance Report (AGR) had been received from the external auditors, now the Audit Commission, that reported on the results of their 2008/09 audit. The Joint Committee noted that

the external auditors were expected to be able to issue an unqualified opinion on the accounts subject to the finalisation of two outstanding issues with officers and to give an unqualified VFM conclusion.

After agreeing the proposed arrangement for responding to the AGR and for finalising the 2008/09 accounts and noting the four Key Lines of Enquiry which apply to the Crematorium and the requirement to approve the Letter of Representation the Joint Committee

RESOLVED -

- 1. That receipt of the external audit opinion on the 2007/08 accounts be noted**
- 2. That the Annual Governance Statement for 2008/09 be reviewed and adopted.**
- 3. That the draft Annual Governance Report of the external auditor in respect of 2008/09 be noted.**
- 4. That authority be delegated to the Treasurer, in consultation with the Chairman, to respond to the draft Annual Governance Report and to finalise the 2008/09 accounts for audit sign off.**
- 5. That the Letter of Representation be approved.**

23 TREASURY MANAGEMENT STRATEGY

One of the issues highlighted by the external auditor was the lack of a formal Treasury Management Strategy that had been approved by the Joint Committee. The Joint Committee therefore considered a report setting out a proposal to adopt the Council's Treasury Management Policy Statement and seeking approval to the following investment priorities:

- Security of the sums invested;
- Liquidity of the sums invested; and
- Yield optimisation, commensurate with security and Liquidity.

After noting the current position on investments the Joint Committee

RESOLVED -

- 1. That the Treasury Policy Statement of Chiltern District Council be formally adopted.**
- 2. The investment priorities set out in the report be approved.**
- 3. That the latest position in respect of the Crematorium's investments be noted.**

24 CAPITAL PROGRAMME 2009/10 TO 2013/14

The Joint Committee received a report setting out details of the proposed Chilterns Crematorium Capital Programme covering the period 2009/10 to 2013/14. The report, after setting out in a table proposed changes from the current approved Capital Programme position, went on to provide an overview of each of the following capital projects included within the Programme:

- Milton Chapel Project
- Mercury Abatement and Heat Transfer/Recovery Plant;
- Relining Cremators;
- Replacement Analysers;
- Landscaping A404 Boundary;
- Cabling; and
- Boundary Fencing.

RESOLVED -

That the proposed Capital Programme for 2009/2010 to 2013/2014 be agreed.

25 REVIEW OF FESS AND CHARGES

The Joint Committee received a report setting out proposed fees and charges from 1 April 2010 based on a general increase of 3% over the current year charges.

With regard to the main cremation fee, following a discussion it was agreed that the fee be increased to £450 with effect from 1 April 2010.

RESOLVED -

That the fees and charges for 2010/11 as shown in appendix 4.1 of the report be agreed and the main cremation fee be set at £450.

26 REVENUE BUDGET REVISED 2009/10 AND ORIGINAL 2010/11

The Joint Committee received a report setting out details of the Chilterns Crematorium Revenue Budget for 2009/10 Revised and 2010/11 Original.

The revised budget for 2009/10 showed an estimated revenue surplus, before capital expenditure, of £603,990 compared to an original projected surplus of £652,990. The original budget for 2010/11 showed an estimated revenue surplus, before capital expenditure, of £627,850 compared to an original base position in 2009/10 of a projected surplus of £652,990.

After noting that the estimates for 2010/11 would need to be amended to reflect the decision made in Minute 25 above the Joint Committee

RESOLVED -

That, subject to the figure for income being amended to reflect the decision made in minute 25 above in respect of the main crematorium fee, the 2009/2010 Revised and 2010/11 Original estimates be approved.

27 EXCLUSION OF THE PUBLIC**RESOLVED -**

That under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.

Note: The relevant paragraph number from Part 1 of Schedule 12A is indicated at the end of the Minute heading.

28 DESIGN SUPPLY AND INSTALLATION OF A NEW MERCURY ABATEMENT AND HEAT TRANSFER/RECOVERY PROJECT AT THE CHILTERN'S CREMATORIUM - PARAGRAPHS 7, 8 AND 12

The Joint Committee received a report reminding members of the decisions that had previously been taken in respect of the project to procure and install cremator abatement equipment and associated works, including heat transfer for a new heating and hot water system, at the Crematorium.

The report went on to describe the process that Parsons Brinckerhoff Ltd had followed to seek tenders for the works together with the tender evaluation process, application of which had resulted in Facultatieve Technologies Ltd (FT) achieving the highest score of the two Companies which had submitted tenders.

After expressing satisfaction with the way the tender process had been carried out and after noting the next steps (which included having further discussions with FT with a view to reducing their tender costs) the Joint Committee agreed with the recommendations in the report and accordingly

RESOLVED -

1. That, based on Parsons Brinckerhoff Ltd's technical evaluation, the Abatement and Heat Recovery contract be awarded to Facultatieve Technologies Ltd.
2. That discussions be held with Facultatieve Technologies Ltd to seek to reduce the price by reviewing their fees submitted relating to training costs.
3. That based on Parsons Brinckerhoff Ltd's study £655,601 be agreed for the installation for the abatement and heat recovery

equipment and associated works, and to note a contingency of up to £197,400 is in place within existing budgets.

4. That up to £8,000 be approved for additional consultants' fees which may be required to carry out the ancillary works design and installation.
- 5 That, in accordance with the decision taken on 17 December 2007, the Joint Committee continue to work with Parsons Brinckerhoff Ltd on the concluding stages of the project.

29 CREMATORIUM BUILDINGS STRUCTURAL, MECHANICAL AND ELECTRICAL SURVEY - PARAGRAPH 3

General maintenance at the Crematorium had in the past been carried out as required on an ad hoc and partly planned basis and the Joint Committee considered a report explaining why this approach was no longer adequate. The report went on to set out a proposal to commission an independent survey to obtain the necessary information for producing a budgeted maintenance plan. The report also identified a process for selecting a company to carry out the survey.

The Joint Committee endorsed the proposals in the report and accordingly

RESOLVED -

1. That agreement be given to carry out a structural and mechanical survey of the Crematorium.
2. That the two most competitive companies who tendered for the Chiltern District Council surveys be invited to provide a schedule and quotation to carry out a similar survey at the Crematorium.
3. That approval be given to award and spend up to £10,000 on the survey when Officers have detailed and agreed the consultant's brief and fees.

30 GARDEN OF REMEMBRANCE - WOODLAND MANAGEMENT - PARAGRAPH 1

Since being built in 1965 the Crematorium site had expanded to 22 acres, over half of which was woodland. The trees in the garden of remembrance had been managed reactively by the grounds maintenance staff and the Joint Committee received a report identifying the need to develop a long term woodland development plan, the adoption of which would conserve the landscape and wildlife of the area.

The report went on to explain the process that could be followed to develop this plan by appointing Chiltern Woodlands Project to act as a consultant and provide advice.

The Joint Committee, after recognising that the current arrangements were not satisfactory, supported the proposals in the report and accordingly

RESOLVED -

1. **That Chiltern Woodlands Project be appointed to act as forestry consultant to the Joint Committee, to formulate a long term woodland management plan and to provide advice to the Crematorium on proposed work, programme a timeframe for work, assist in grant applications and the setting up and overseeing of contracts for operational works defined in the management plan.**
2. **That approval be given to provide funding of £1,500 for this consultancy and management work in the first year and in future years, such funding to be included in the annual revenue budgets**

31 PROPOSED CREMATORIUM: AYLESBURY - PARAGRAPHS 7, 8 AND 12

Following the decisions made on 24 June 2009 the Joint Committee received a report setting out the progress made in identifying a site for a proposed Crematorium in Aylesbury.

After considering the conclusions from the feasibility study carried out by Classic Cremation Partnership the Joint Committee reaffirmed its wish to provide a new crematorium at Aylesbury, endorsed the approach set out in the report and accordingly

RESOLVED -

1. **That the feasibility study into the provision of a new crematorium at Aylesbury be agreed as a basis for action.**
2. **That the wish to provide a second Crematorium in Aylesbury Vale be confirmed.**

3. That Officers be authorised to negotiate on site acquisition using appropriate professional advice subject to (i) a further report before acquisition is authorised and (ii) the sums expended on the advice being agreed by the Chairman and Vice-Chairman of the Committee.

The meeting ended at 4.05 pm

CHILTERN CREMATORIUM JOINT COMMITTEE

MEETING 30TH JULY 2010

**OPEN REPORT OF THE CLERK TO
THE JOINT COMMITTEE AND THE SUPERINTENDENT**

Background Papers (if any) are specified at the end of each item

**1 LIAISON MEETING WITH PERSONS TAKING SERVICES AND
FUNERAL DIRECTORS**

Contact Officer: Charles Howlett (01494) 724263

1.1 Liaison meetings have been held on an annual basis for many years and are considered to be a constructive public relations exercise, giving users of the Crematorium the opportunity to raise matters for discussion directly with members of the Joint Committee. The meetings are normally held in April or May.

1.2 A liaison meeting was held on Thursday 20th May 2010 and the notes of that meeting are included as **Appendix 7.1 – (To follow)**.

1.3 A number of matters were discussed, several of which will be followed up by the Superintendent. Members are asked to consider the notes (**Appendix 7.1**) and any matters arising from them.

RECOMMENDATION

That the next Liaison Meeting be held at 6.45 p.m. at the Crematorium in April or May 2011 (the date to be decided at a future meeting depending on the completion of the cremation abatement works) preceded by refreshments.

Background papers: None

CHILTERN CREMATORIUM JOINT COMMITTEE

NOTES of a Liaison Committee Meeting between MEMBERS OF THE CHILTERN CREMATORIUM JOINT COMMITTEE and REPRESENTATIVES OF PEOPLE TAKING FUNERAL SERVICES AND FUNERAL DIRECTORS held on THURSDAY 20 MAY 2009

PRESENT:	Councillor John Warder (in the Chair)	Chiltern District Council
	" T Green	Wycombe District Council
	M Smith	Chiltern District Council
	Alan Goodrum	Clerk
	Charles Howlett	Superintendent
	Representatives of the People taking Funeral Services and Funeral Directors.	

The former Chairman of the Chilterns Crematorium Joint Committee, Councillor J Warder, welcomed everyone to the meeting.

1. APOLOGIES

Apologies for absence were received from Councillors K McPartland and D Thompson.

2. NOTES OF MEETING HELD ON 23 APRIL 2009

The Superintendent referred to the notes of the meeting held on 23 April 2009 (a copy of which was attached to the agenda) and said that action had been taken on the issues identified as follows:

- **Additional Car Parking Space** – Because of the cost and the need to get planning permission the proposal to create a few additional car parking spaces at the far end of the Milton car park had been abandoned.
- **Music/Organist** – The Superintendent referred to the discussion that had taken place at last year's meeting and advised the meeting that further complaints had been received during the year about the Wesley System not keeping up with the hymn singing, although the situation had not got any worse. The Superintendent, after reiterating that the Wesley System had not been designed to accompany hymn singing, stressed again that using an organist was the best option if hymn singing was required.
- **Crematorium Web-Site** - The Superintendent confirmed that the website had been redesigned and the representatives agreed that the site now looked better.

3. OFFICE

- **Booking Funerals**

As stated at last year's meeting the consensus of the meeting was that the service provided by the office was excellent.

- **Music/Organist**

See above.

Assistance from Staff

Those present had nothing but praise for the staff and the service they provided and asked for their appreciation to be conveyed as appropriate.

4. **CAR PARKING AND SIGNAGE**

Given the need to obtain planning permission and the cost as discussed earlier, the meeting agreed that there was little more that could be done to improve car parking.

Although the Superintendent said he could see practical problems with the suggestion made by one of the representatives of using the area at the entrance to the Crematorium as an overflow car-park he would raise the matter at the next meeting of the Joint Committee.

The representatives expressed their appreciation to the staff for the efforts they had made to keep the car park clear of snow during the spells of bad weather.

5. **VISITOR/MOURNER FACILITIES**

No issues were raised by the representatives concerning these facilities.

6. **CHAPELS**

- **Facilities**

Representatives again thanked the staff for the service they provided and in particular in keeping the Chapels in such a spotless condition.

- **Music**

No further issues were identified.

- **Web-casting/Recording**

The Superintendent informed the meeting that the webcasting/recording equipment (which would enable services to be broadcast over the internet and also enable recordings to be made) had now been installed and would be tested over the coming week. Subject to these tests, the facility would go live next month. A charge of £50 would be made for use of the equipment and booking forms were currently being drawn up. Following a request from a representative the Superintendent said that he would see if he could get a copy of a recording previously made so that families could get an idea of quality.

The Superintendent also agreed to consider how best to publicise the fact that webcasting/recording was about to start and had ended for the attention of Crematorium and funeral director's staff, ministers, etc, to ensure nothing 'inappropriate' was accidentally recorded.

The Superintendent confirmed his intention to also install audio visual equipment in the Milton Chapel in response to a growing number of requests for photographs and short 'home movies' featuring the deceased to be shown during services. There were no plans at this stage to install similar equipment in the Hampden Chapel.

7. **FLORAL TRIBUTE VIEWING**

No issues were raised on this matter.

8. **BUILDING WORKS 2010**

The Superintendent advised the meeting of the filtration works that would be carried out to the cremators during the next 12 months. The work would inevitably cause some disruption including closure of the Hampden Chapel.

The Superintendent also referred to the repair work that might need to be carried out to the floor in the Milton Chapel. The extent of the work was not known yet but it could involve the complete replacement of the floor. If this proved to be the case then the work would not commence until next year as part of the Crematorium's planned programme of works.

9. AYLESBURY CREMATORIUM

The Clerk updated the meeting on the progress that had been made by the Joint Crematorium Committee to find a suitable site for a new Crematorium in Aylesbury.

The Meeting ended at 7.45pm

CHILTERNS CREMATORIUM JOINT COMMITTEE

MEETING 30TH JULY 2010

**OPEN REPORT OF THE CLERK TO
THE JOINT COMMITTEE AND THE SUPERINTENDENT**

Background Papers (if any) are specified at the end of each item

2 SERVICE PLAN 2010 - 2011

Contact Officer: Charles Howlett (01494) 724263

2.1 The service plan for the Crematorium has been updated for 2010 - 2011 and the executive summary is included as *Appendix 7.2*.

RECOMMENDATION

That the Crematorium Service Plan for 2010 – 2011 be approved

Background papers: None

**Chilterns Crematorium Joint Committee comprising
Aylesbury Vale, Chiltern and Wycombe District Councils**
CHILTERNNS CREMATORIUM
SERVICE PLAN 2010 – 2011

1. Executive Summary

1.1 Key Functions

The Crematorium reports to the Chilterns Crematorium Joint Committee which comprises two executive members each from Aylesbury Vale, Chiltern and Wycombe District Councils.

The key functions of the Crematorium are:-

1. To provide facilities and assistance to facilitate the holding of funeral services and ceremonies.
2. The disposal of human cadavers by a process of incineration known as cremation.
3. To produce cremation ashes of guaranteed identity in granular form to facilitate the option of discreet disposal by scattering.
4. The provision and maintenance of a garden of remembrance as a suitable place for the scattering of cremation ashes and the placing of memorials.
5. To provide a choice of memorials for placing in the chapel or garden of remembrance and facilities to accommodate commemorative flowers.

1.2 Aspects of the Service which are a Statutory Requirement

There is no statutory requirement for a local authority to operate a crematorium although many local authorities in the UK are also burial and/or cremation authorities. A cremation authority must adhere to the following statutory requirements:-

- a) Cremation applications and authorisations are in accordance with the requirements of The Cremation (England and Wales) Regulations 2008 made by the Parliamentary Secretary of State for the Ministry of Justice, under Section 7 of the Cremation Act 1902 and Section 10 the Births and Deaths Registration Act 1926, and all subsequent amendments to the Acts and Regulations.
- b) Cremations are carried out in accordance with the Secretary of State's Guidance for Crematoria, Process Guidance note 5/2 (04), for use under both Local Air Pollution Control established by Part 1 of the Environmental Protection Act 1990, and Local Air Pollution Prevention and Control established by the Pollution Prevention and Control Act 1999.

1.3 Service Objectives

The key objectives of the Crematorium are –

1. Providing an excellent customer friendly service and good quality facilities creating an appropriate environment in which a funeral service can take place.

2. Providing an office administration which is efficient and customer friendly.
3. Carrying out cremations in accordance with the statutory requirements and recognised industry standards.
4. Ensuring the Crematorium grounds are maintained to a high standard as a suitable place for the scattering of cremation ashes and the placing of memorials.
5. Providing a good quality chapel of remembrance with facilities for the placing of flowers and memorials.
6. Providing a choice of memorials for placing in the chapel or garden of remembrance.
7. Ensuring that the Crematorium service continues to be self financing.

1.4 Key Achievements in the Last 12 Months

The following is a summary of the key achievements in the last twelve months:-

1. Installed facilities for web-casting funeral services from both chapels.
2. Purchased audio/visual equipment for use in both chapels.
3. No progress made in introducing methods to increase electronic transaction capability e.g. purchasing commemoration.
4. Facilitated and oversaw corrective works to mouldy soffits on the underside of all covered walkways constructed as part of the Milton chapel project.
5. Assisted in the preparation of tender documents and facilitated and oversaw works to install a new heating system in the original parts of the building which was completed to budget, on time, and works satisfactorily.
6. Organised and oversaw the erection of a new boundary fence.
7. Revised and consolidated the emergency plan to cope with the implications of a flu pandemic or similar incident, including the establishment and training of a group of 'emergency' volunteers from CDC and AVDC.
8. Assisted in the tendering process for cremation filtration which was successful in leading to the appointment of a contractor.
9. Continued to assist AVDC in the selection of a site for a new crematorium in Aylesbury. Compiled a specification and sought quotations for a feasibility study into the need for the crematorium and the strategic business case of the Joint Committee establishing it themselves. The CCJC subsequently agreed to accept the feasibility study as a basis for action and that they wished to provide a crematorium at Aylesbury themselves.
10. A report to the Joint Committee on the maintenance of the woodlands proposed a comprehensive woodland management and conservation plan which was approved and subsequently a professional forester was appointed to act as consultant and assist both with the development of the plan and, in due course, the implementation of work arising from it.

1.5 Impact of Pathfinder

Pathfinder does not directly impact on the Crematorium service.

1.6a Key Objectives for the Next 12 Months

The key objectives for the next 12 months are:-

1. Facilitate and oversee the installation of cremation filtration and heat recovery equipment (may not be completed by the end of the year depending when work on site commences).
2. Search for a suitable site for a crematorium at Aylesbury with the objective of acquiring a site as soon as possible.
3. Assist the appointed forestry consultant with the development of a comprehensive woodland management and conservation plan, including seeking grants to assist with the work.
4. Commence a review of commemoration provision with a view primarily to improving quality and choice but also potentially increasing income.
5. Participate in the Burial and Cremation Education Trust's carbon footprint questionnaire to compare the Chilterns Crematorium with other cremation authorities in the scheme and also help identify ways of reducing the Crematorium's carbon footprint.
6. Currently the majority of payments for all services provided at the Crematorium are by cheque. Investigate and implement options, including revision of all relevant application forms etc, for alternative methods of payment.
7. Facilitate and oversee the small number of building works outstanding on the Milton chapel project, and the works to rectify the more significant issue of the defective floor in the Milton chapel (for which the Builder and Architect are currently accepting joint responsibility).
8. Investigate alternative computerised cremation administration systems from other IT suppliers which could replace the existing CAS system in due course (if CAS is not updated and can no longer be supported).
9. Carry out a training needs assessment to identify who needs equalities awareness training and who needs training in undertaking equality impact assessments with a view to carrying out an Equalities Impact Assessment for the Crematorium.
10. Investigate and if feasible implement a plastic recycling scheme.

1.6b Key Objectives for the next 3 years

1. Complete the installation of cremation filtration and heat recovery equipment (if not finished by end of 2010/11).
2. To continue to search for a site for a crematorium at Aylesbury if not already achieved, or if a site has already been successfully acquired to move on to the development stage as part of the implementation of the findings of the strategic business case for a new crematorium for Aylesbury.
3. Application of the woodland management and conservation plan.
4. Complete the review of commemoration provision with a view to making recommendations primarily for improving quality and choice of memorials and also potentially increasing income.
5. Participation in CDC's Climate Change working group with a view to implementing measures to reduce the Crematorium's carbon footprint.
6. Investigate and implement where feasible any opportunities for increasing electronic transaction capability e.g. completing an application and paying for a memorial via the Crematorium website.

CHILTERNS CREMATORIUM JOINT COMMITTEE**MEETING 30TH JULY 2010****OPEN REPORT OF THE CLERK TO
THE JOINT COMMITTEE AND THE SUPERINTENDENT**

Background Papers (if any) are specified at the end of each item

3 MILTON FUNERAL CHAPEL: COMPLETION OF BUILDING WORKS

Contact Officer: Charles Howlett 01494 724263

3.1 A report to the Joint Committee at its meeting on 24th June 2009 (Minute 7 refers), outlined details of the last remaining unresolved defect which is the grouting coming out from between the ceramic floor tiles in the chapel. The architects had expressed concern that this may be indicative of a more serious defect relating to the sub-structure of the floor. A resolution was being explored with the contractor and whilst it remained unresolved the contract could not be finally 'signed off'.

3.2 Following the report Councillor Warder asked that the details of the contract be checked to ensure that the Crematorium was covered against any further deterioration in the state of the tiles.

3.3 In the event the 'resolution' that was decided upon was to remove all the existing grouting and replace it with mastic grouting – the mastic being flexible would allow for any slight movement of the tiles without breaking away as was happening with the standard grouting material. This cost of the work was to be shared between the architect and the building contractor, with no liability on the Crematorium.

3.4 Unfortunately the work was not carried out properly with, amongst other things, a poor appearance which was unacceptable, although in the light of developments since these issues has no bearing on the fact that the problem remains unresolved. In fact, except in those places where it was poorly applied, the mastic grouting has stayed in place. However the stability of the tiles has continued to deteriorate with the floor becoming increasingly 'creaky' when walked on and, in some places, tiles beginning to show visible movement.

3.5 At the time of writing this report plans are in place for sample floor tiles to be lifted in various places across the floor, in the presence of all interested parties, to establish exactly what the problem is before deciding how best to resolve it. There is a distinct possibility that the whole floor will have to be re-laid.

3.9 This item is included for information.

Background Papers: None

**CHILTERNS CREMATORIUM JOINT COMMITTEE
30 JULY 2010**

REPORT OF THE TREASURER

ANNUAL AUDIT LETTER 2008/09

(Contact Officer: Alison Howes 01494 732260)

RECOMMENDATION

- 1. That the Annual Audit Letter in respect of Chilterns Crematorium Joint Committee's Statement of Accounts for the financial year 2008/09 be noted.**

Report

- 1 The external auditors' Annual Audit Letter in respect of 2008/09 financial year was issued in April 2010. A copy of the document is attached at *Appendix 9.1*. Significant issues arising from the audit were highlighted in the Annual Governance Report which this committee considered at its meeting on 24 February 2010. The Annual Audit Letter is the final part of the process and summarises the findings from the 2008/09 audit and confirms that an unqualified opinion on the financial statements has been given along with an unqualified value for money conclusion.

Annual Audit Letter

Chilterns Crematorium Joint Committee

Audit 2008/09

April 2010



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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
-

Introduction

- 1 This annual letter summarises the findings from our 2008/09 audit. It includes messages arising from the audit of your financial statements and the results of the work we have undertaken to assess your arrangements to secure value for money in your use of resources.

Audit fees

- 2 The Audit Commission sets the framework for audit fees. It sets scale fees for Joint Committees that reflect the level of expenditure incurred. The scale fee for the Joint Committee in 2008/09 was £5,620.
- 3 This is our first year auditing your accounts following the transfer of the audit from Grant Thornton. The 2007/08 audit was delayed and we started our 2008/09 audit late. We set our fee at scale: the fees that had been previously charged were insufficient for us to complete the audit.

Table 1 Audit fees

	2007/08 actual	2008/09 proposed and actual
Financial statements and annual governance statement		£5,100
Value for money		£520
Total audit fees	£5,000	£5,620

- 4 The Audit Commission has raised the general level of fees for smaller audited bodies for 2009/10 and for 2010/11. We estimate the scale fee for 2009/10 is £9,400. We estimate the scale fee for 2010/11 is £11,900.

Actions

- 5 We included recommendations in our Annual Governance Report and we have not repeated them in this Letter.

Independence

- 6 We have carried out our work following the Audit Commission's policies on integrity, objectivity and independence.

Financial statements and annual governance statement

- 7 Your financial statements and annual governance statement are an important means by which you account for your stewardship of public funds. We highlighted the significant issues arising from our audit in our Annual Governance Report. You considered our Report at your 24 February 2010 Joint Committee meeting.
- 8 We issued, on 16 April 2010, an unqualified opinion on your financial statements indicating that the amended financial statements presented to the Joint Committee were free from material errors.
- 9 You have amended two material errors identified in your financial statements: to reflect an £80,000 fall in the value of bungalows and to recognise consultancy fees (£35,000) connected with mandatory filtration enhancement works as a capital cost.
- 10 Financial systems record the Joint Committee's financial transactions. These transactions are collected in your general ledger and are summarised and reported in your annual financial statements. You operate a system of internal control to ensure that your financial systems are accurate and that your financial transactions are properly recorded and reported. We identified a weakness in the checks and balance that make up the system of internal control:
 - the review of bank reconciliations was not evidenced ie not signed off by a manager.
- 11 We also considered the qualitative aspects of your financial reporting, ie how they are presented. We identified areas where you needed to amend the accounts to secure better compliance with proper accounting practice.
- 12 Our Annual Governance Report included recommendations for improving your internal controls and financial reporting and you have agreed to implement an action plan that will secure the improvements.

Value for money conclusion

- 13** We assessed whether you have put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in your use of resources. This is known as the value for money conclusion.
- 14** We assessed your arrangements against criteria specified by the Audit Commission. We issued our unqualified value for money conclusion on 16 April 2010. Measured against the criteria set, this means we found your arrangements were adequate.
- 15** Our Annual Governance Report set out the key findings and conclusions for each of the relevant value for money criteria assessed.
- 16** The criteria for 2009/10 are the same as those specified for 2008/09, namely:
- 1.2 Understanding costs and achieving efficiencies;
 - 1.3 Financial reporting;
 - 2.3 Good governance; and
 - 2.4 Risk management and internal control.

Closing remarks

- 17** I have discussed and agreed this Letter with the Superintendent and the Treasurer. It will be provided to all Members of the Joint Committee and will be presented to the next meeting of the Joint Committee. We acknowledge your positive and constructive approach to our audit.
- 18** We wish to thank you and your staff for your support and co-operation during the audit.

Mick West
District Auditor
April 2010

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

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**CHILTERNS CREMATORIUM JOINT COMMITTEE
30 JULY 2010**

REPORT OF THE TREASURER

STATEMENT OF ACCOUNTS 2009/10

(Contact Officer: Alison Howes 01494 732260)

RECOMMENDATIONS

- 1. That the Statement of Accounts 2009/10 be approved and signed by the Chairman of the Joint Committee.**
- 2. That the Annual Governance Statement for 2009/10 be approved and signed.**

Report

- 1 The draft Statement of Accounts and Annual Governance Statement for the financial year 2009/10 are presented for consideration and approval.
- 2 The accounts are subject to inspection by the appointed external auditor and further amendments may be required as a result of their findings. It is anticipated that the external auditors will report the results of their audit to a meeting of this committee prior to 30 September 2010.
- 4 The unaudited Statement of Accounts for 2009/10 is attached at *Appendix 2 (appended to the 55th Annual Report)*. The document has been prepared in accordance with the Code of Practice on Local Authority Accounting in the UK 2009 (SORP), the Best Value Accounting Code of Practice 2009 (BVACOP) and the Accounts & Audit Regulations 2003.
- 5 There has been one change in the 2009 SORP that impacts on the Crematorium's accounts which is the requirement for the accounts to be prepared on a "true and fair view" basis as opposed to a "presenting fairly" basis. This change has no practical effect on the way the accounts are drafted but is simply a recognition of the convergence of public sector accounting requirements with UK GAAP.
- 6 The approved timeframe for the Statement of Accounts is set out in statutory regulation. This requires approval of the accounts by the Joint Committee by 30 June - unfortunately it has not been possible to arrange a meeting to comply with this deadline - and publication of the accounts by 30 September. There will also be a period of public inspection from Monday, 9 August to Monday, 6 September.
- 7 The Statement of Accounts is a complex document and to assist Members in reviewing and understanding the accounts the following paragraphs constitute

a short guide to understanding the main sections of the Statement of Accounts and also summarise the main issues and points to note for the 2009/10 financial year.

- 8 The Statement of Accounts is broken down into the following sections:-
- Explanatory Forward, Accounting Policies and Statement of Responsibilities
 - Core Financial Statements
 - Income and Expenditure Account
 - Statement of Movement on the General Fund Balance
 - Statement of Total Recognised Gains and Losses
 - Balance Sheet
 - Cash Flow Statement
 - Annual Governance Statement

Explanatory Forward, Accounting Policies and Statement of Responsibilities

- 9 The purpose of the Explanatory Forward is to offer interested parties an easily understandable guide to the most significant matters reported in the accounts. It gives a high level overview of the year's performance in terms of both revenue and capital spend and highlights the Crematorium's financial position at the end of the year and the outlook for the future. It also outlines significant factors that affect the understanding of the accounts.

- 10 The key points to note for 2009/10 are:-

- (a) A revenue surplus of £406,267 compared to a budgeted surplus of £343,399
- (b) An improved position on the General Fund balance, which as at 31 March 2010 was £2,157,700.
- (c) A fall in income from investments as a result of the impact of the recession on interest rates (£10,156 in 2009/10, £50,689 in 2008/09).
- (d) Capital expenditure during the year of £209,366.
- (e) A decrease in the Crematorium's net worth of £237,611 mainly attributable to an increase in the net liability on the pension fund of £695,742 offset by the revenue surplus.

- 11 The Statement of Accounting Policies sets out policies that have been adopted in compiling the accounts and in particular gives details of how surpluses are apportioned between the constituent authorities.

- 12 The Statement of Responsibilities explains the individual responsibilities of the Crematorium Joint Committee and the Treasurer in respect of the Statement of Accounts.

Income and Expenditure Account

- 13 The Income and Expenditure Account is fundamental to the understanding of the Crematorium's activities in that it reports the net operating surplus for the year.

- 14 Accompanying the income and expenditure account is a number of disclosure notes that give further explanations of the figures. The notes are required under the Statement of Recommended Practice (SORP) to give added clarity and understanding for the readers of the accounts.

Statement of Movement on General Fund Balance

- 15 The Income and Expenditure Account discloses the income receivable and expenditure incurred in operating the Crematorium for the year. The surplus achieved on the Income and Expenditure Account represents the amount by which income is greater than, or less than, expenditure.
- 16 In addition to the entries in the Income and Expenditure Account there are a number of amounts that are required by the special legislative regime under which public sector accounts are compiled to be charged or credited to the General Fund to determine the movement on the General Fund balance. The Statement of Movement on the General Fund Balance shows these amounts.
- 17 The final position on the General Fund at the end of the year is an important indication of the Crematorium's financial stewardship.

Statement of Total Recognised Gains and Losses

- 18 Not all the gains and losses experienced by the Crematorium are reflected in the Income and Expenditure Account. In addition to any surplus or deficit on the Income and Expenditure Account there may be other gains or losses, for example gains or losses on revaluations of fixed assets or pension fund actuarial gains and losses that need to be recognised. All gains and losses are brought together in the Statement of Total Recognised Gains and Losses. The accounts show that overall resources decreased by £237,611.

Balance Sheet

- 19 The balance sheet reports on the Crematorium's financial position as at 31 March and shows the value of its assets and liabilities. Again, there are a number of disclosure notes required by the SORP that accompany the balance sheet to provide further explanation of the figures.
- 20 Fixed Assets – this represents the value of the Crematorium's assets and includes the site land, two chapels, offices, staff bungalows, crematory and other equipment and stands at just over £3 million. The Crematorium's assets were last revalued as at 31 March 2007, the next full revaluation is scheduled to be completed before March 2012.
- 21 Current Assets – this relates to items that could be turned into cash at short notice and is made up of debtors i.e. money owed to the Crematorium, or short term investments. The Crematorium's short term investments are primarily monies invested for less than one year or deposits held in call or notice accounts. Total current assets stands at just under £2.3 million, an increase of

£400,000 over the 2009/10 position which mainly reflects an increase in the value of cash in hand in the bank account.

- 22 Current Liabilities – this is the opposite of current assets and relates to money the Crematorium owes to external bodies and organisations amounting to almost £95,000, a decrease of £61,000 over the previous year.
- 23 Equity – this section shows how assets and liabilities are funded. Not all of the items shown here are cash backed reserves. For example, the Capital Adjustment Account is used to reflect changes in the value of fixed assets, either by revaluation or disposal, and therefore most of the entries in this account are internal transactions that do not give rise to cash income or expenditure. The Pension Reserve is entirely an accounting entry to offset the Pension Liability figure. The Revenue Account reserve represents amounts being held on behalf of constituent authorities to fund future capital projects.

Cashflow

- 24 The cashflow statement shows the inflow and outflow of cash for the year for both revenue and capital and shows whether the Crematorium's cash position has improved on a year on year basis.

Annual Governance Statement

- 25 One of the key requirements of the Accounts and Audit Regulations is that an Annual Governance Statement is produced and published alongside the financial statements. This statement describes the Crematorium's framework of internal control and governance arrangements.
- 26 The best practice framework sets out what the statement should contain including:-
- responsibilities for ensuring there is a sound system of governance (incorporating the system of internal control)
 - an indication of the level of assurance that the systems and processes that comprise the Crematorium's governance arrangements can provide
 - a brief description of the key elements of the governance framework
 - a brief description of the process that has been applied in maintaining and reviewing effectiveness of the governance framework
 - an outline of the actions taken, or proposed, to deal with significant governance issues, including an agreed action plan.
- 27 The AGS is incorporated into the Statement of Accounts document at **Appendix 2**. Although it is presented as part of the financial statements, the AGS is a statutory requirement and has to be approved and signed in its own right.
- 28 Any significant control issues are identified in the statement together with details of plans to address these.

Formal Approval of Accounts

- 29 The Accounts and Audit Regulations require the Chairman of the Joint Committee receiving the accounts to sign and date the Accounts to formally represent completion of the Joint Committee's approval process. The Chairman of the Joint Committee is therefore requested to sign the declaration in the financial statements once Members have considered this report and approved the Accounts.

**CHILTERNs CREMATORIUM JOINT COMMITTEE
30 JULY 2010**

REPORT OF THE TREASURER

ANNUAL REPORT

Contact Officer: Alison Howes 01494 732260 and Charles Howlett 01494 724263

- 1 In accordance with Standing Order 7 the Fifty Fifth Annual Report of the Joint Committee (*Circulated separately*) is circulated to all members. Copies will be despatched to the three constituent authorities for distribution.

RECOMMENDED

That the Fifty Fifth Annual Report of the Chilterns Crematorium Joint Committee be formally approved and adopted.

Background papers: None

**CHILTERNS CREMATORIUM JOINT COMMITTEE
30 JULY 2010**

REPORT OF THE TREASURER

INTRODUCTION OF CHARGES FOR CREDIT CARD PAYMENTS

(Contact Officer: Alison Howes 01494 732260)

RECOMMENDATION

- 1. That the Joint Committee considers the options in respect of credit card transactions.**
- 2. If the option to charge is agreed, the Joint Committee is requested to give in principle agreement to a fee of 1.6% for credit card payment transactions, subject to the Treasurer and Superintendent finalising procedural details and agreeing the implementation date.**

1 More and more payments are being made electronically and both Chiltern District Council (CDC) and Wycombe District Council (WDC) have recently taken the decision to introduce charging for credit card payments to offset what is becoming an increasing budgetary pressure through escalating bank charges. Aylesbury Vale District Council (AVDC) is also understood to be considering this.

2 Credit card charges are charged as a percentage of the transaction value and can vary depending on the type of card used. Debit card fees on the other hand are charged at a flat rate of 20p per transaction. Both CDC and WDC have agreed an average charge of 1.6% for credit card transactions.

3 The number of transactions processed by credit card at the Crematorium is not large – less than 100 in 2009/10, incurring bank charges of approximately £500.

4 The Joint Committee is asked to consider the following options.

a) accept the current position as being a cost of collection although there is a risk that costs may increase should more people chose to pay by credit card in future;

b) cease accepting credit cards – this is not considered to be a realistic option as there may be customers who prefer to use this method of payment;

c) introduce charges to recoup the bank card processing fees incurred. It is recommended to only charge for credit cards since these are the most expensive to process. Debit cards would remain a fee-free method of card payment as an alternative;

Arguments in favour of charging

- Savings would be achieved either through passing on the bank charge to customers or through a reduction in bank charges as people switch to debit cards
- It is only fair that customers wishing to use a method of payment which is considerably more expensive should bear the extra bank processing charges incurred (payment is 'on credit' and therefore gives the customer a benefit);
- It may encourage customers to use a method of payment which is cheaper for both the Council and themselves (eg debit card)
- Consistency with the policies of the constituent authorities

Arguments against charging

- There may be dissatisfaction amongst customers due to the imposition of an additional charge;
- Those paying by credit card could be doing so as a 'last resort' due to not having other funds available. This could be viewed as an additional penalty charge to them;
- Alternative more expensive payment methods may be used instead such as paying in person by cash or cheque, which would incur additional staff processing costs (note - cheque use is also to be discouraged due to the medium term plans of the banking sector to phase them out);

Legal implications

- 4 In the United Kingdom you are entitled to add a surcharge to any transaction made by card. However there are several procedures to be followed and a number of legal requirements that apply. These are the Payment Services Regulations 2009 and the Price Indications (Method of Payment) Regulations 1991. The combined effect of these requirements is that customers must be informed of any surcharges before the initiation of the transaction. Only bank charges incurred can be recovered and no profit can be made on the charges.

VAT implications

- 5 CDC's VAT advisors KPMG have confirmed that HMRC regard a charge for payment by credit card as a further payment for the purchase. Therefore the VAT treatment of the credit card charge will follow the treatment of the services provided. For example, if the services provided are standard rated then VAT should also be charged on the credit card surcharge.

Implementation

- 6 If charging for credit card payments were to be agreed, changes would be required to current procedures at the Crematorium which would need to be agreed by the Treasurer and Superintendent prior to implementation.

Background Papers: None

**CHILTERNS CREMATORIUM JOINT COMMITTEE
30 JULY 2010**

REPORT OF THE TREASURER

UPDATE ON 2009/10 OPINION AUDIT FEE

(Contact Officer: Alison Howes 01494 732260)

RECOMMENDATION

- 1. That the 2009/10 opinion audit fee letter be noted.**
- 2. That delegated authority be given to the Treasurer in consultation with the Chairman of the Joint Committee to agree any amendments to the audit fee.**

Report

- 1 The Joint Committee is asked to note the letter from District Auditor attached at **Appendix 8.5** in which he sets out the planned fee for the 2009/10 audit and the assumptions that have been made regarding the fee. The level of fee is £9,400. The Joint Committee is requested to give delegated authority to the Treasurer in consultation with the Chairman of the Joint Committee to agree an amended fee should any issues be identified during the audit that give rise to an increase.

Background Papers: None



Our reference Opinion audit plan

21 July 2010

Alison Howes
 Head Of Financial Services
 Chilterns Crematorium Joint Committee
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Dear Alison

Opinion audit plan - update on 2009/10 opinion audit fee

You will recall that I issued, in the 2008/09 annual audit letter, my initial audit plan for 2009/10, which set out the work that I proposed in order to satisfy my responsibilities under the Audit Commission's Code of Audit Practice. As this was produced to give you an indication of the proposed fee, I was not able at that time to specify the detailed risks that I would need to consider as part of my audit opinion work.

I am now in a position to do this as the opinion work is about to commence. This letter represents my supplementary opinion plan under International Standard on Auditing (United Kingdom and Ireland) 300.

The above standard requires me to:

- identify the risk of material misstatements in your accounts;
- plan audit procedures to address these risks; and
- ensure that the audit complies with all relevant auditing standards.

I have therefore considered the additional risks that are appropriate to the current opinion audit.

In setting the fee, I have assumed that the general level of risk in relation to the audit of the financial statements is not significantly different from that identified to 2008/09. In the annual audit letter, the estimated fee was based on my best estimate at the time at £9,400. I am satisfied that the original fee estimate for the audit was appropriate and no adjustment is therefore required to the fee at this stage.

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I will, however, keep the fee under review as the opinion audit progresses and, if as with the 2008/09 opinion audit, there are issues that require us to spend additional time on the audit, then we will bill for these accordingly.

I draw to your attention the assumptions made in our setting of the 2009/10 audit fee; that good quality working papers and records will be provided to support the financial statements by the submission date for the draft financial statements and requested information will be provided within agreed timescales.

If I need to amend the fee subsequently, I will first discuss it with you.

Yours sincerely

Mick West
District Auditor

Cc Michael Yeats, Audit Manager

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