

CHILTERN DISTRICT COUNCIL

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Chilterns Crematorium Joint Committee

Thursday, 27th January, 2011 at 11.00 am

Cabinet Room, King George V House, King George V Road, Amersham

~ Please note the location ~

A G E N D A

- 1 Evacuation Procedures
- 2 Minutes of Previous Meeting (*Pages 1 - 4*)
To sign the Minutes of the meeting held on 23 September 2010.
- 3 Apologies for Absence
- 4 Declarations of Interest
- 5 Open report (and appendices) of the Clerk and Superintendent to the Joint Committee
 - 5.1 Annual Conference (*Pages 5 - 6*)
 - 5.2 Liaison Meeting with Persons Taking Services and Funeral Directors (*Pages 7 - 8*)
 - 5.3 Complaints and Compliments 2010 (*Pages 9 - 12*)
Appendix 5.3 (Pages 13 - 14)
 - 5.4 Scanning of Manual Cremation Registers and Deceased On Line (*Pages 15 - 16*)
 - 5.5 Milton Funeral Chapel: Replacement of Floor (*Pages 17 - 18*)
- 6 Open report (and appendices) of the Treasurer to the Joint Committee

- 6.1 Capital Programme 2010/11 to 2014/15 (*Pages 19 - 20*)
Appendix 6.1 (Pages 21 - 22)
 - 6.2 Review of Fees and Charges (*Pages 23 - 24*)
Appendix 6.2 (Pages 25 - 30)
 - 6.3 Revenue Budget Revised 2010/11 and Original 2011/12 (*Pages 31 - 34*)
Appendix 6.3 (Pages 35 - 36)
 - 6.4 Medium Term Financial Strategy (*Pages 37 - 38*)
- 7 Date and Time of Next Meeting
- Members have agreed to locate meetings at Amersham, Aylesbury and High Wycombe on a rotation basis. The next meeting will be held at Aylesbury.
- 8 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
- 9 Private Report of the Officers
- 10 Site Search: Aylesbury Crematorium (*Pages 39 - 40*)
Appendix 9.1 (Pages 41 - 42)
Appendix 9.2 (Pages 43 - 44)
Appendix 9.3 (Pages 45 - 46)

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: M R Smith (Chairman)
K McPartland (Vice-Chairman)
T Green
N M Rose
R Scott
D Thompson

CHILTERNS CREMATORIUM JOINT COMMITTEE

MINUTES of the Meeting of the
CHILTERNS CREMATORIUM JOINT COMMITTEE
held on **23 SEPTEMBER 2010**
at **CHILTERN DISTRICT COUNCIL** at **11:00 AM**

PRESENT: Councillors: M R Smith - Chairman (Chiltern District Council)
T Green (Wycombe District Council)
D Thompson (Aylesbury Vale District Council)

APOLOGIES FOR ABSENCE were received from Councillors K McPartland, N M Rose, and R Scott.

19 MINUTES

The Minutes of the meeting of the Joint Committee held on 30 July 2010 were agreed and signed by the Chairman as a correct record.

20 DECLARATIONS OF INTEREST

There were no declarations of interest.

21 MILTON FUNERAL CHAPEL: COMPLETION OF BUILDING WORKS

The Joint Committee received a report providing further information on the defect to the floor inside the Milton Funeral Chapel, and as previously noted the building contractor Thomas Vale had admitted liability for the building fault, and had agreed to rectify the defect flooring at the contractor's expense.

An extensive investigation into the whole area of flooring would be carried out by the building contractor to ascertain the level of remedial work required and to provide an indication to the level of disruption that was likely to occur during the building works, which would be carried out in 2011 during the summer. The time scale for completion of the works would depend upon the level of work required and this would be clearer once the investigation had been completed. A further report, which detailed the outcome of the investigation, would be brought to the Joint Committee at the next meeting on 27 January 2011, prior to the commencement of building works.

In response to questions from the Joint Committee the Superintendent advised that the hours of operation for the Hampden Chapel could be extended during the summer months, and that this was one option which could be used to mitigate the potential loss of business whilst the building works to the Milton Chapel were under way. It was suggested that a temporary structure could be used for funeral services whilst the building works were being carried out, but this was problematic due to the equipment required for the funeral services and Cremations.

The Joint Committee were concerned that the building works to the Milton Chapel floor represented a significant risk for the Crematorium in terms of loss of income, and that options which mitigated the risk of loss of income should be explored. The Joint Committee would only consider litigation against the building contractor for the loss of revenue as a last resort. Members were also advised that the Joint Committee should wait until a further assessment of the defect flooring had been completed before considering the legal options open to the Joint Committee in respect of reclaiming the loss of income.

RESOLVED -

That report be noted.

22 ANNUAL AUDIT OF ACCOUNTS 2009/10

The Joint Committee received the Annual Governance Report for 2009/10 which summarised the findings from the 2009/10 audit, set out the key matters for attention of the Joint Committee, the value for money conclusion and the audit closure certificate.

The Head of Financial Services advised that the external auditor had indicated within the report that he would issue a qualified opinion on the financial statements if the recommendations within the Annual Governance report were not carried out. The Joint Committee then reviewed each of the auditor's recommendation individually.

The Joint Committee whilst reviewing the recommendation made in relation to the Financial Statements including the error to the calculation of the pension transactions also noted that the errors identified by the auditor did not impact the performance of the Crematorium. As such, Members agreed that no changes should be made to the financial statements except for the error made in relation to the financial instruments which would be corrected accordingly. The Joint Committee was required to submit a letter of representation to the auditors, and the reasons for not adjusting the remaining statements would be detailed within this letter.

The Joint Committee noted that the 2009/10 accounts were ready for agreement before the 30 June, but the availability of Members meant that it had not been possible to arrange a meeting before the statutory deadline. It was suggested that in order to agree the accounts before the statutory deadline, in future, the auditor's recommendation to schedule meetings of the Joint Committee in time with the deadline for agreement of the accounts be adopted, and where this was not possible due to time constraints the Joint Committee would agree the accounts electronically.

Members noted that the auditor's second recommendation made in relation to accounting practices had already been implemented. The issues identified by

the auditor in respect of internal control were considered not to be significant, but the recommendations made by the Auditor would be implemented.

RESOLVED -

- 1. That the Annual Governance Report for 2009/10 be noted.**
- 2. That delegated authority be given to the Treasurer, in consultation with the Chairman of the Joint Committee, to respond to the draft Annual Governance Report, and to finalise the 2009/10 accounts for audit sign off and publication.**
- 3. That the Letter of Representation be approved subject to the inclusion of the reasons for not amending the statement of accounts.**

23 DATE AND TIME OF NEXT MEETING

The Committee agreed that the next meeting would be held at Aylesbury Vale District Council in The Meeting Room, Gatehouse Way on **Friday 27 January 2010 at 11:00 a.m.**

24 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.

25 SITE SEARCH: AYLESBURY CREMATORIUM- PARAGRAPH 4

The Joint Committee received a report providing an update on the progress made to date in identifying a site for a proposed Crematorium in Aylesbury. The Joint Committee agreed in principle for an external consultant to be appointed to expedite the progress of the site search whilst discussions with the proprietors of the land at sites 5 and 2.1 were continued.

Members then reviewed the proposal from one consultant, detailed within the report, and expressed the view that the approval of planning consent at the chosen site should be a condition that was specified in the final agreement

with the consultant if a success fee was used. However, it was advised that a consultant was unlikely to agree to this condition.

It was then agreed that the proposals would be finalised with the consultant and these would be circulated via email to Members for comments prior to the appointment of the consultant.

RESOLVED -

That the Chilterns Crematorium Joint Committee agree in principle to the appointment of a consultant to secure a site for a Crematorium in Aylesbury with the terms of the appointment to be circulated via email to Members for comments prior to the appointment of the consultant.

The meeting ended at 11.51 am

CHILTERN CREMATORIUM JOINT COMMITTEE

MEETING 27TH JANUARY 2011

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

5.1 ANNUAL CONFERENCE

Contact Officer: Charles Howlett (01494) 724263

- 1.1 The next Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM) will be held in October 2011.
- 1.2 It is usual for the Joint Committee to consider who should attend. In the current year, as has been customary, the Chairman and Superintendent were nominated and attended.

RECOMMENDATION

That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2011 ICCM Annual Conference.

Background Papers: None

CHILTERNS CREMATORIUM JOINT COMMITTEE

MEETING 27TH JANUARY 2011

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

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

Contact Officer: Charles Howlett (01494) 724263

2.1 Liaison meetings have been held on an annual basis. The last meeting was held on Thursday 20th May 2010. At the Joint Committee meeting on 30th July 2010 members resolved to agree the date for the 2011 Liaison Meeting at a future meeting of the Committee (Minute 5 refers), the date dependant on the completion of the cremator abatement installation works. These works are scheduled to be completed on 20th May 2011 and the programme is currently on time.

RECOMMENDATION

That the next Liaison Meeting be held at the Crematorium at 6.45 p.m. on a date in 2011 be agreed at the meeting, to be preceded by refreshments at 6.00 p.m.

Background papers: None

CHILTERNS CREMATORIUM JOINT COMMITTEE

MEETING 27TH JANUARY 2011

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

COMPLAINTS AND COMPLIMENTS 2010

Contact Officer: Charles Howlett (01494) 724263

3.1 Service provision questionnaires are sent to the applicant for cremation for all cremations carried out. The majority of compliments, comments and complaints received come from this source. In 2010 from the 3,050 questionnaires sent out 192 were returned from people who were satisfied (some with added compliments) and 27 from people who were mostly satisfied but including comments about matters they thought could be improved. A brief summary of the responses to the questionnaires are given in *Appendix 5.3*. During the year 10 complaints were received (compared to 12 the previous year).

Changes proposed/made as result of comments

3.2 During 2010 the position of the loudspeakers in the Milton chapel was changed which improved the effectiveness of the public address system; previously complaints were being received that the person taking the service could not be heard.

3.3 Funeral directors reminded of the 'temporary' nature of the container provided by the Crematorium for cremation ashes and asked to describe it to members of the public who chose to collect ashes from the Crematorium office themselves so they know what to expect.

3.4 Effectiveness of the hard of hearing loop in the Milton chapel to be reviewed in conjunction with the replacement of the floor in 2011.

Actions taken in response to complaints

3.5 The following complaints were received:-

Complaint 1: An applicant complained that we had removed the stone memorial plaque for her husband from the garden of remembrance even though she had renewed the lease, and also that she was unhappy with remedial work which had been carried out to the gilding of the lettering on two occasions but was still not satisfactory.

Response: Investigations showed that the plaque had been removed by mistake. The Superintendent telephoned the applicant to apologise and also discuss the unsatisfactory remedial work which the mason advised was partly due to the type of stone (red granite) which does not take gilding very well. A letter was also sent. The applicant accepted the suggestion to change the infill colour to silver (at cost price)

and an extension of the lease period by two years to compensate for the problems experienced.

Complaint 2: An applicant complained about the length of time the memorial plaque she had ordered for her husband was taking to be installed. The clerical assistant she spoke to apologised and was honest enough to say she had found the application form filed without an order having been raised, but understandably this made matters worse.

Response: The Superintendent telephoned and wrote to the widow apologising for the error. A check was made to make sure no other forms had been incorrectly filed – three were found – and clerical assistants were reminded of the importance of remaining vigilant to try to prevent ‘avoidable’ errors of this nature occurring.

Complaint 3: A widow returned a service provision questionnaire highlighting a number of different aspects of her husband’s funeral service which she was dissatisfied about.

Response: Two of the issues were the responsibility of her funeral director, and another appeared to be because she wasn’t aware that there is a room where mourners can shelter from cold weather whilst waiting for a funeral. The other comment was about not being able to hear properly in the Milton chapel, something we were already aware of and which has since been rectified. The Superintendent sent a letter of explanation and apology and also thanked the lady for drawing the matters to his attention.

Complaint 4: An email was received from a lady who complained that her mother’s middle names had been included on the notice of services fixed outside the chapel door, even though she had asked the funeral director to make sure they were not used because her mother ‘hated’ them.

Response: We had not been informed specifically that the middle names should not be used on any ‘public’ notices (they have to appear in the statutory register of cremations) although the funeral director had written on a form that the deceased was known as ‘Joan’ and we should have picked up on this and enquired further. The Superintendent sent an email response with an explanation and apology.

Complaint 5: A niece returned a service provision questionnaire following her aunt’s funeral complaining that she had requested Louis Armstrong singing all five verses of ‘When the Saints Go Marching In’ but in the event he only sang the first verse.

Response: This appeared to be down to a misunderstanding between ourselves and the funeral director. In the version we have on the Wesley System, Louis Armstrong only sings the first verse and we didn’t realise the family wanted vocals for all five verses (if such a version is actually available). The Superintendent sent a letter of explanation and apology.

Complaint 6: A person whose father had been cremated at the Crematorium in December 2004, and his ashes scattered in the garden of remembrance in April 2006, telephoned to complain that we had scattered their father’s ashes without their knowledge or authority.

Response: Normally we will not retain ashes for longer than three months after a cremation and in theory a fee is chargeable after the first month. In practice,

depending on the circumstances, discretion is used about when the charge is applied and in some cases to retain ashes for longer than three months.

In this case there was a definite personal mitigating circumstance which was why the ashes were retained at the Crematorium for so long without a charge being made. The case was made more difficult because apart from a letter received within a month of the funeral taking place, no other communication was received from the person, not even in response to letters sent by us. Ultimately, a notification letter of intent to scatter the ashes was sent by recorded delivery but again was not responded to and so finally we scattered the ashes in the garden of remembrance.

This was a very sensitive case which the Superintendent resolved following lengthy telephone discussions with the person concerned. This culminated in the person visiting the Crematorium and going out with the Superintendent into the part of the garden of remembrance where the ashes were scattered and participating in an impromptu memorial service.

Complaint 7: A person who came to the office with his mother to collect his father's ashes wrote a long letter of complaint about the tardy way he perceived they had been received and dealt with in the office, and about the fact that when they got home they found the ashes were contained in a paper bag within a cardboard container.

Response: The Superintendent was largely responsible for this complaint as it was he who was waylaying the clerical assistant in a discussion about funeral papers when the family came into the office, and it was also he who had recently changed the plastic ashes container to a cardboard alternative (mainly for environmental reasons) without advising funeral directors in advance.

As far as the container is concerned, complaints had previously been received about the plastic version which preceded the cardboard. The container is included in the fee for a cremation and is provided by the Crematorium as a 'temporary' receptacle for transporting ashes from one place to another (and is described as such in the price list).

The Superintendent telephoned and also wrote to the complainer and apologised. The complainer accepted the apology. He said as far as the container was concerned that he felt the situation could have been avoided if he had known about it before he came to collect the ashes. He also said, once he understood the reasons, that he thought the cardboard container was the better option.

Following this complaint the Superintendent wrote to all local funeral directors to advise them of the change of container. He also took the opportunity to remind them that it is only provided as a 'temporary' container. Families seldom choose to collect ashes from the Crematorium themselves (usually delegating the task to their funeral director) and when they do the funeral director often provides a more 'permanent' container for them. However, in cases when families opt for the Crematorium's container the Superintendent requested that it would be helpful if this was described to them so they knew what to expect.

Complaint 8: A mourner who is hard of hearing wrote saying he had difficulty hearing a funeral service in the Milton chapel and enquired if we had a hearing loop and if so was it working? The gentleman indicated he was sitting on the extreme left hand side of the chapel in the back row.

Response: We test the loop systems regularly. After receiving the complaint we specifically tested in the location indicated and found it was working although the signal was not as strong as elsewhere in the chapel. The loop is buried under the floor

and the intention is to further investigate its effectiveness when the floor is relayed which may also entail having to install a new loop. The Superintendent wrote a response along these lines.

Complaint 9: An applicant for a cremation returned a service provision questionnaire complaining specifically that his instructions regarding the music for the funeral service were not carried out and about the conduct of the service generally.

Response: Some of the problems were subjective – the chapel attendant felt the music volume was at the right level but the complainer felt it was too quiet. The priest who was taking the service went ‘off cue’ and started chanting at a critical moment when another piece of music was going to be listened to so the music had to be switched off. The chapel attendant decided to try to play it when the priest finished chanting, but before she could do so he moved on to the next part of the service. As the Superintendent wrote in his letter of apology, it was “one of those unfortunate occasions where, despite best intentions, the communication/coordination between the people involved didn’t work as it should.”

Complaint 10: An applicant requested the metals remaining following the cremation were returned to her but unfortunately this request wasn’t noticed on the application forms and so wasn’t carried out. Metals are only requested once or twice a year.

Response: As soon as the error came to light the Superintendent contacted the applicant for the cremation and advised that a mistake had been made. In the event, in the ensuing discussion the applicant said she didn’t want the metals but had made the enquiry to the funeral director because a member of the family was concerned about the ultimate destination of the deceased’s gold wedding ring which was left on the body. The Superintendent explained that the ring would be destroyed by the cremation process and the majority of any remaining ‘granules’ mixed with the cremation ashes. The applicant was entirely satisfied once this was explained. A letter of explanation and apology was sent.

3.6 This item is included for information.

Background Papers: None

CHILTERN CREMATORIUM JOINT COMMITTEE**Analysis of Questionnaire Results 2010**

| Comments | Number received 2010 |
|--------------|----------------------|
| Appreciative | 74 |
| Satisfied | 118 |
| Constructive | 27 |
| Complaints | 9 |

Constructive Comments Analysis 2010

| Comment | Number received 2010 |
|---|----------------------|
| Car parking & signage | |
| More spaces | 2 |
| More disabled spaces | 1 |
| Bad parking by others | 1 |
| Provide maps for FD's | 1 |
| Better signage | 2 |
| Chapels | |
| Glass panelling to look outside (H) | 1 |
| Service too rushed | 1 |
| Unhappy with minister | 1 |
| Previous service finished late | 4 |
| Could hear traffic (motorbikes) outside during service | 1 |
| Music | |
| Link to Wesley needed on website | 1 |
| Use burnt CD's in chapel | 1 |
| Wrong music played | 1 |
| Music should have started earlier | 1 |
| Floral tributes | |
| Unhappy with viewing arrangements | 1 |
| Flowers on shelf not noticeable | 1 |
| Flowers out too slowly for viewing | 1 |
| Tributes too close to one another | 1 |
| Drill or saw being used next to area | 1 |

| | |
|---|---|
| Visitor/mourner facilities | |
| Coffee shop | 1 |
| Waiting room too cold | 1 |
| Toilets and waiting rooms needed for both chapels | 1 |
| Nowhere to wait inside | 1 |
| Memorials | |
| Letter with memorial forms too impersonal | 1 |
| Put all info onto one A4 sheet | 1 |
| Provide automatic 2-line entry | 1 |
| Provide BOR form with info | 1 |
| Complaints | |
| • Music was not as instructed | 1 |
| • Could not hear the loop system in the Milton | 1 |
| • Unhappy with cardboard ashes carton and reception service | 1 |
| • Ashes scattered without authority | 1 |
| • Wrong version of song played during service | 1 |
| • “Known as” name not used on flower card/door sheet | 1 |
| • Sound system too quiet and no shelter for mourners | 1 |
| • Rose bed plaque had not been ordered | 1 |
| • Stone plaque removed in error | 1 |
| • Cremation metal not retrieved | 1 |

CHILTERNS CREMATORIUM JOINT COMMITTEE**MEETING 27TH JANUARY 2011****OPEN REPORT OF THE CLERK TO
THE JOINT COMMITTEE AND THE SUPERINTENDENT****5.4 SCANNING OF MANUAL CREMATION REGISTERS AND
DECEASED ON LINE**

Contact Officer: Charles Howlett (01494) 724263

4.1 This subject was previously considered by the Joint Committee at its meeting on 15th January 2009 (minute 23 refers) when it was agreed to keep the matter under review.

4.2 In summary, increasing interest in genealogical research had led to a commercial company, Deceased On Line (DOL), developing an internet based system enabling people to search burial and cremation records for a fee (a percentage of which is payable to the authority). In order to do this all the records need to be computerised and Chilterns, like many other authorities, still has pre-computerisation manual records. These would have to be scanned to make them available for genealogical research, but the dual benefit would be safeguarding the records from gradual deterioration or catastrophic loss of the paper version and also making them easier for crematorium clerical staff to use compared to searching through paper records and moving large heavy registers around.

4.3 Substantially the Superintendent's view expressed at the time is unchanged; that the income generating potential of the DOL system is low relative to the costs involved in setting it up, and the risk in security and use of the manual records is also low. However, two years on there are a couple of factors which have changed.

4.4 In the report in 2009 it was highlighted that the alphabetical indexes would need attention sooner rather than later because they are deteriorating with use. The point has now come when these should be scanned before further deterioration starts to affect the quality of the images. The cost of scanning these would be an estimated £600 but it seems sensible to have the registers scanned at the same time for a total estimated cost of £4,500.

4.5 To use these scans on a computer would involve searching through pages similar to searching through the books themselves. To enable quick access by name, date or cremation number for example requires 'data capture' i.e. typing in of some of the data for each of the 62,000 records involved. It is estimated this would cost up to £7,500 more. This would make the computerised version much more 'user friendly' for clerical staff and would be necessary if the records were ever put on the DOL system in the future. With regard the DOL system, although specific details are unknown, from recent enquiries it appears the company are reducing their initial set up and annual subscription charges and focussing instead on only making a charge (to the authority) when an enquiry is made. This means it may become an attractive

option to the Chilterns sooner than it appeared when it was first investigated in late 2008.

4.6 An amount of £12,000 has been included in the budgets for 2011-12 should the Joint Committee decide to proceed.

RECOMMENDATION

- 1. That the manual cremation registers and indexes are scanned for an estimated cost of £4,500.**
- 2. That the Joint Committee decide whether or not to proceed with ‘data capture’ allowing quick access of the records (which would be necessary for the records to be put on the DOL system in the future date) for a further estimated cost of up to £7,500.**

Background Papers: None

CHILTERNS CREMATORIUM JOINT COMMITTEE**MEETING 27TH JANUARY 2011****OPEN REPORT OF THE CLERK TO
THE JOINT COMMITTEE AND THE SUPERINTENDENT****5.5 MILTON FUNERAL CHAPEL: REPLACEMENT OF FLOOR**

Contact Officer: Charles Howlett 01494 724263

5.1 At the meeting on 23rd September 2010 an update report was submitted about the defect to the Milton chapel floor necessitating its replacement (Minute 21 refers). The contractor had accepted responsibility for replacing the floor, but the extent of the works and the amount of time needed to carry it out were not known. In particular the Joint Committee was concerned about potential loss of income if this was a lengthy period. It was stated that a further report would be submitted to the next meeting.

5.2 Although the work is still planned for summer 2011 a final decision has not been reached between the various parties involved as to the extent of the works to be carried out. However, there are now reasonably good indications that the carpeted areas will not be affected and that it will be possible to re-screed and lay a new tiled floor over the existing heating pipes. Providing this is the case then it is likely that the closure period will be no longer than when all the defective woodwork on the underside of the walkways was overlaid in 2008 (about two months) which resulted in minimal, if any, loss of income.

5.3 In the meantime the remedial repairs carried out to the existing floor are enduring well and the condition of the floor has not caused any aesthetic or operational problems.

5.4 This report is included for information. A further report will be submitted to the next meeting.

Background Papers: None

CHILTERNS CREMATORIUM JOINT COMMITTEE – 27 JANUARY 2011

REPORT OF THE TREASURER

6.1 CAPITAL PROGRAMME 2010/11 TO 2014/15

Contact Officers: Alison Howes (01494 732260) and Tina Pearce (01494 732233)

1. Details of the proposed Chilterns Crematorium Capital Programme covering the period 2010/11 to 2014/15 are shown in *Appendix 6.1*.
2. The following tables shows the proposed changes from the current approved Capital Programme position:-

| | £ |
|--|------------------|
| Current Approved Programme 2010/11 to 2013/14 | 1,319,475 |
| <i>Underspend carried forward from 2009:-</i> | |
| Abatement Consultancy | 16,798 |
| | |
| Schemes removed from programme or reduced provision | |
| Replacement Analysers | (11,346) |
| | |
| <i>Schemes added to programme or increased provision:-</i> | |
| Milton Chapel Fees | 1,035 |
| Replacement Hearths | 8,040 |
| Resurfacing Works | 150,000 |
| Relining cremators | 58,448 |
| Mercury Abatement – Provisional VAT Adjustments and additional Computer upgrades | 25,068 |
| Site Development | 3,924,000 |
| | |
| Proposed Programme 2010/11 to 2014/15 | 5,491,518 |

3. The following paragraphs give an overview of each of the capital projects included within the programme and the changes outlined above:-

a) Milton Chapel Project

The project has been the subject of regular reporting to the Joint Committee the balance outstanding remains the balance of contingency £710 and Liquidated and Ascertained Damages £19,837 on the main contract currently being withheld. The budget provision is being carried forward until such time as the project is fully resolved.

b) Mercury Abatement and Heat Transfer/Recovery project

Initial payments in respect of this project were made in 2009/10, the main element being the first phase heating system work. Payments have been made in the current year for the main abatement work and additional provision has been made for further payment in the current year but the timing of payments in respect of the project have been re-phased. The project was originally costed using VAT at 17.5%, however the increase in VAT to 20% will increase the overall cost of the project dependent on timing of works and invoicing yet to be received. An additional provision for upgrading of the computers has been added, the current systems are inadequate for the new requirements.

c) Relining Cremators

To ensure the continued efficiency and function of the cremators it is necessary to replace the refractory bricks, on average once every three years. This rolling programme of costs continue and currently reflects the projected 15% annual increase in cost as advised last year. The reline in 2011/12 may provide a more accurate basis for future costs.

d) Replacement Analysers

The Analysers have been replaced but the cost was lower than anticipated giving a reduction to the programme of £11,346

e) Site Development

Initial indicative values have been provided for future site development with the exception of the specific consultant fees agreed at the previous meeting for site acquisition. The cost of this project within the programme is currently inclusive of VAT at 20%. Future VAT planning once the project progresses may negate a small amount of the VAT cost.

f) Roadway Resurfacing

The Superintendent has indicated that the roadways may be in need of resurfacing in the near future. The value placed in the programme at this time is best estimate to assist with the Medium Term Financial Strategy process.

g) Structural Survey

A survey has been undertaken to review the on going and long term needs of maintaining the properties and infrastructure at the Crematorium. The report from the consultants is outstanding at this time and no provision has yet been made for any potential capital expenditure which is likely to be required.

RECOMMENDATION

That the Joint Committee agree the proposed Capital Programme for 2010/11 to 2014/2015.

Background Papers: None

Chilterns Crematorium Joint Committee**Proposed Capital Programme**

| | 2010/11 £ | 2011/12 £ | 2012/13 £ | 2013/14 £ | 2014/15 £ | Total Five Year Cost Projection |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| Relining Cremators | 32,853 | 34,500 | 39,680 | 45,630 | 52,470 | 205,133 |
| Replacement Analysers | 45,054 | | | | | 45,054 |
| Replacement Hearth | | 8,040 | | | | 8,040 |
| Resurfacing | | 150,000 | | | | 150,000 |
| Milton chapel | 12,904 | 20,547 | | | | 33,451 |
| Heating | 14,129 | 17,340 | | | | 31,469 |
| Mercury Abatement | 272,596 | 763,128 | | | | 1,035,724 |
| Computer Replacements | | 4,800 | | | | 4,800 |
| Consultants Fees | 53,847 | | | | | 53,847 |
| Site Development | 24,000 | 300,000 | 1,200,000 | 2,400,000 | | 3,924,000 |
| TOTAL | £455,383 | £1,298,355 | £1,239,680 | £2,445,630 | £52,470 | £5,491,518 |

CHILTERNS CREMATORIUM JOINT COMMITTEE – 27 JANUARY 2011

REPORT OF THE TREASURER

6.2 REVIEW OF FEES AND CHARGES

Contact Officers: Alison Howes (01494 732260) and Tina Pearce (01494 732233)

1. The recommended Fees and Charges to come into effect from 1 April 2011 are shown in **Appendix 6.2** together with the current year charges for comparison purposes. An across the board increase in the region of 3% has been applied to the charges.
2. Last year the main cremation fee (excluding organists' fees) was increased from £420 to £450 (a 7.1% increase). From the table below it can be seen that the Chilterns Crematorium fee remains lower than surrounding crematoria, both including and excluding the organist charge. An increase of 3.3% (CPI as at Nov 2010) to £465 is being proposed for 2011/12. At this level the fee will remain amongst the lowest when compared with all neighbouring authorities, even using the current year values.
3. The table below shows the current year fees for Chiltern and neighbouring crematoria for comparison purposes, the four crematoria immediately below Chiltern in the table represent our main competitors.

The national average cremation fee in 2010 was £497 with the average total fee being £506. In 2010 Chilterns fee was ranked 203 out of 256 in the fee league table.

| Crematorium | 2010/2011 Fee £ | 2010/11 Fee With Organists £ |
|--------------------|--------------------------------|---|
| Chilterns | 450 | 482 |
| West Herts | 470 | 470 |
| Slough | 545 | 545 |
| Ruislip | 495 | 495 |
| Oxford | 608 | 608 |
| Reading | 500 | 500 |
| Bracknell | 588 | 628 |
| Milton Keynes | 457 | 457 |
| Luton | 545 | 670 |

4. The balances continue to accumulate and consideration of the Capital Programme including the mercury abatement project and the potential of additional capital requirements for any future strategic developments requires the Joint Committee to be mindful of these projects when agreeing the fee level. An increase of 3.3% to £465 is the minimum increase recommended to the Joint Committee. The impact of larger fee increases on income levels compared to 2010/11 revised figures, assuming the number of cremations remains at 2,950, is shown in the table below:-

| Fee | Additional Income over 2010/11 revised levels |
|------------|--|
| £460 | 29,500 |

| | |
|------|--------|
| £465 | 44,250 |
| £470 | 59,000 |
| £475 | 73,750 |
| £480 | 88,500 |

RECOMMENDATION

That the Joint Committee determine the fees and charges as shown in Appendix 2.1 and in particular consider and approve the level of the main cremation fee.

Background Papers: None

CHILTERNS CREMATORIUM**Table of Fees and Charges****1 April 2011**

| | | Present Fee from 1 April 2010 £ | Recommended Fee From 1 April 2011 £ |
|-------|--|--|--|
| | Cremation | | |
| | For the cremation of the body of:- | | |
| (i) | a foetus born dead before twenty four weeks gestation | 28.00 | 29.00 |
| (ii) | additional foetus committed for cremation at the same time, per foetus (9.00 a.m. Chapel time only) | 10.00 | 10.00 |
| (iii) | a stillborn child or child/person whose age at the time of death was less than 18 years | 40.00 | 41.00 |
| (iv) | a person whose age at the time of death was 18 years or more | 450.00 | 465.00 |
| | For the cremation of body parts of:- | | |
| (i) | a foetus born dead before twenty four weeks gestation | 28.00 | 29.00 |
| (ii) | a stillborn child or child/person whose age at the time of death was less than 18 years | 40.00 | 41.00 |
| (iii) | any person who was cremated at the Chilterns Crematorium | 40.00 | 41.00 |
| (iv) | a person who was not cremated at the Chilterns Crematorium whose age at the time of death was 18 years or more | 63.00 | 65.00 |
| | These fees include the Medical Referee's fee, use of the Chapel, provision of recorded music, the temporary storage of the ashes for a period not exceeding one month, the dispersal of ashes in the Garden of Remembrance, or provision of a temporary polythene container for ashes and a certified copy of the Registrar's Certificate for Cremation. Note: Certificates of the Cremation Society and the Cremation Friendly Society will be accepted at their encashable value. | | |

| | | |
|--|--------|--------|
| Disposal of Cremation Ashes | | |
| Temporary deposit of ashes (per month after the first month) | 10.60 | 10.90 |
| Dispersal of ashes in Garden of Remembrance when cremation has taken place elsewhere | 27.60 | 28.45 |
| Packing and despatch of ashes | *11.10 | *11.45 |
| Miscellaneous | | |
| Use of Coffin Waiting for 24 hours or part thereof | 21.20 | 21.85 |
| Use of Wheeled Bier | 6.40 | 6.60 |
| Memorial Service (Saturday mornings only) | 95.50 | 98.40 |
| Burial Service (subject to chapel availability) | 175.00 | 180.25 |
| Webcast of Service | *50.00 | *50.00 |
| Audio Visual recording of Service on a DVD | *40.00 | *40.00 |
| Audio recording of Service on a CD | *35.00 | *35.00 |
| Use of Audio Visual equipment | *50.00 | *50.00 |
| Inscriptions in the Book of Remembrance | | |
| Minimum 2 Line entry | *29.40 | *30.30 |
| 5 Line entry | *53.55 | *55.15 |
| 8 Line entry | *78.20 | *80.55 |
| Additional lines, per line | *14.70 | *15.15 |
| Miniature Book of Remembrance | | |
| Purchase of Book, postage and Minimum 2 Line entry | *41.60 | *42.85 |
| 5 Line entry | *53.60 | *55.20 |
| 8 Line entry | *65.60 | *67.55 |
| Additional lines, per line | *4.00 | *4.10 |
| Miniature Book of Remembrance - Additional Inscriptions | | |
| Minimum 2 Line entry | *14.70 | *15.15 |
| 5 Line entry | *26.70 | *27.50 |
| 8 Line entry | *38.70 | *39.85 |
| Additional Lines, per line | *4.00 | *4.10 |
| Memorial Card | | |
| Purchase of Card, postage and Minimum 2 Line entry | *14.70 | *15.15 |
| 5 Line entry | *26.70 | *27.50 |
| 8 Line entry | *38.70 | *39.85 |
| Additional lines, per line | *4.00 | *4.10 |

| | | |
|---|---------|---------|
| Emblems, Badges, etc. | | |
| Regimental badge or crest or floral emblems | *46.85 | *48.25 |
| Full Coat of Arms | *60.20 | *62.00 |
| Leather Memorial Plaques | | |
| For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 3 years | *49.80 | *51.30 |
| For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 5 years | *83.05 | *85.55 |
| Provision and fixing of a Leather Memorial Plaque | *28.20 | *29.05 |
| Replacement Plaque for an additional inscription | *28.20 | *29.05 |
| Garden Memorials | | |
| Provision & installation of Memorial Garden Seat | *461.45 | *475.30 |
| Plaque for Memorial Garden Seat up to 70 letters | *55.00 | *56.65 |
| Plaque for Memorial Garden Seat up to 115 letters | *95.50 | *98.35 |
| Right to have the seat in Garden of Remembrance for a five year period | *155.90 | *160.60 |
| Right to have the seat in Garden of Remembrance for a ten year period | *311.75 | *321.10 |
| For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 3 years | *49.80 | *51.30 |
| For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 5 years | *83.05 | *85.55 |
| Provision and fixing of plaques | *20.30 | *20.90 |
| Replacement Plaque for an additional inscription | *20.30 | *20.90 |

| Stone Memorial Plaques | | |
|---|---------|---------|
| For the Right to a Stone Memorial Plaque on a base for a period of 5 years | *91.10 | *93.85 |
| For the Right to a Stone Memorial Plaque on a base for a period of 10 years | *182.15 | *187.60 |
| Provision of a 7" x 12" inscribed plaque fixed on a sandstone base | *193.50 | *199.30 |
| Provision of a 9" x 12" inscribed plaque fixed on a sandstone or granite base | *280.75 | *289.15 |
| Provision of a 9" x 12" inscribed plaque fixed on a renovated sandstone or granite base (subject to availability) | *220.75 | *227.35 |
| Provision of a 9" x 18" inscribed plaque fixed on a sandstone or granite base | *382.20 | *393.65 |
| Provision of a 9" x 18" inscribed plaque fixed on a renovated sandstone or granite base (subject to availability) | *302.20 | *311.25 |
| Inscribed motif on a 9" x 12" or 10" x 18" plaque | *53.20 | *54.80 |
| Replacement 7" x 12" inscribed plaque for an additional inscription | *129.05 | *132.90 |
| Replacement 9" x 12" inscribed plaque for an additional inscription | *143.35 | *147.65 |
| Replacement 9" x 18" inscribed plaque for an additional inscription | *191.10 | *196.85 |
| Porcelain photo plaque with one portrait | *107.50 | *110.70 |
| Porcelain photo plaque with two portraits | *157.75 | *162.50 |
| Porcelain photo plaque with three portraits | *179.10 | *184.45 |
| Administration fee and provision of foundation slab for new application by monumental mason | *29.90 | *30.80 |
| Administration fee for additional work by monumental mason | *23.90 | *24.60 |
| * VAT to be added to all these figures | | |

CHILTERNS CREMATORIUM JOINT COMMITTEE – 27 JANUARY 2011

REPORT OF THE TREASURER**6.3 REVENUE BUDGET REVISED 2010/11 AND ORIGINAL 2011/12**

Contact Officers: Alison Howes (01494 732260) and Tina Pearce (01494 732233)

1. This report sets out the details of the Chilterns Crematorium Revenue Budget for 2010/11 Revised and 2011/12 Original. The detailed Revenue Budget is attached at **Appendix 6.3**.
2. The table below shows the summary comparison between the revised and original budget for 2010/11 and the original budget for 2011/12.

| | 2010/11 Original £ | 2010/11 Revised £ | Movement £ | 2011/12 Original £ | Movement £ |
|---------------------------------------|-----------------------------------|----------------------------------|-----------------------|-----------------------------------|-----------------------|
| Revenue Expenditure | 793,730 | 746,990 | (46,740) | 770,480 | (23,250) |
| Income | (1,471,730) | (1,462,980) | 8,750 | (1,543,130) | (71,400) |
| Revenue (Surplus)/Deficit | (678,000) | (715,990) | (37,990) | (772,650) | 94,650 |
| Less Capital Expenditure | 1,169,735 | 455,383 | (1,335,892) | 1,298,355 | 128,620 |
| (Surplus)/Deficit for year | 491,735 | (260,607) | (1,287,112) | 525,705 | 33,970 |

3. The revised budget for 2010/11 shows an estimated revenue surplus, before capital expenditure, of £715,990 compared to an original projected surplus of £678,000 i.e. a decrease in costs of £37,990 for the year.
4. The original budget for 2011/12 shows an estimated revenue surplus, before capital expenditure; of £772,650 compared to an original base position in 2010/11 of a projected surplus of £678,000 i.e. a decrease in cost of £94,650 over the previous year's base.
5. The following table shows the budget variations that make up these increases.

| | 2010/11 Revised £ | 2011/12 Original £ |
|--|----------------------------------|-----------------------------------|
| Original Budget 2010/11 – Surplus | (678,000) | (678,000) |
| Add Additional Expenditure:- | | |
| Maintenance of Grounds (note 6a) | | 9,000 |
| Maintenance of Cremators (note 6b) | 3,000 | 9,900 |
| Furniture & Fittings & IT additional spend (note 6c) | 3,000 | |
| Add Reduction in Income:- | | |
| Reduction in Commemorative Plaque Income (note 6d) | 3,600 | |
| Reduction in interest received (note 6e) | 6,000 | |
| | | |

| | | |
|---|------------------|------------------|
| Less Savings / Reduced Expenditure:- | | |
| Reduction in building maintenance costs (note 6f) | (14,200) | |
| Reduction on Salary estimates (note 6g) | (15,000) | (15,000) |
| Water Rates (note 6h) | (500) | |
| VAT Provision (note 6i) | (6,000) | (5,000) |
| Waste Disposal (note 6j) | (1,000) | |
| Consultant fees (note 6k) | (3,600) | (19,300) |
| Books and Publications (note 6l) | (2,550) | |
| Memorials (note 6m) | | (4,100) |
| | | |
| Less Increase in Income:- | | |
| Increase in cremation fee in 2011/12 (note 6n). | | (44,250) |
| Potential Interest Increase(note 6e) | | (25,000) |
| | | |
| Balance of other minor variances | (10,740) | (900) |
| | | |
| Revised Budget 2010/11 – Surplus | (715,990) | |
| Original Budget 2011/12 – Surplus | | (772,650) |

6. The following assumptions and points should be noted:-

- a) Replacement purchase of a Bantum truck;
- b) Higher than anticipated venturi costs and refractory brick repairs in 2010/11. Anticipated cost increase in 2011/12 due to filtration enhancement leading to hazardous waste “Factivate” requiring specialist disposal, costs indicative at this time;
- c) Purchase of audio visual equipment rolled forward from 2009/10;
- d) Projection for commemorative plaque income slightly reduced based on current income;
- e) Interest rates have remained lower, recovery had been hoped to be seen in 2010/11 so return on investment remains low. However a slight improvement has been assumed based on market indicators for 2011/12 onwards;
- f) The original estimates included planned works on the Bungalows this has been deferred to 2011/12;
- g) Original estimates provided for an increase in pay, no award has been made nor is one expected for 2011/12;
- h) Following a number of leaks the water main has now been renewed so normal consumption has been restored;
- i) VAT loss provision has been reduced to reflect only the revenue cost of the lost recovery, capital VAT loss is now reflected within the capital programme;
- j) A change in waste contractor has led to this saving however it is felt these rates may be artificially low and paper recycling cost have not been charged to date;
- k) Consultancy fees reflect changes to the treatment of the site development project and also the deferral from 2009/10 of the asset management survey costs;
- l) The costs of replacement service books has been removed from the current year and deferred to 2011/12 in line with a need basis for replacement;
- m) A reduction in memorial income is reflected by a reduction in memorial costs.

- n) Income from cremations has been increased based on 3.3% fee increase but cremation numbers remain unchanged at 2950.
5. It should be noted that for the purposes of the estimates no figures have been included for Capital Charges or Pension Fund adjustments. This is because these items are reversed out either through the Asset Management Reserve or the Pension Reserve and have no impact on the bottom line budgeted (surplus)/deficit position.
 6. Capital expenditure has been adjusted in accordance with the rolling nature of the projects and changes to the VAT liability.
 7. For information the following table shows the forecast (surplus)/deficit allocation by Authority:-

| District Council | Actual Balance 31.3.2010 £ | Apportionment 2010/11 Revised Budget £ | Estimated Balance 31.3.2011 £ | Apportionment 2011/12 Original Budget £ | Estimated Balance 31.3.2012 £ |
|-------------------------|---|---|--|--|--|
| Aylesbury Vale | (602,430) | (80,483) | (682,913) | 162,354 | (520,559) |
| Chiltern | (652,534) | (71,809) | (724,343) | 144,854 | (597,489) |
| Wycombe | (902,736) | (108,315) | (1,011,051) | 218,497 | (792,554) |
| Totals | (2,157,700) Surplus | (260,607) Surplus | (2,418,307) Surplus | 525,705 Deficit | (1,892,602) Surplus |

RECOMMENDATIONS

That the Joint Committee approve the 2010/2011 Revised and 2011/2012 Original revenue budgets, subject to any revisions it wishes to make.

Background Papers: None

| CHILTERN CREMATORIUM JOINT COMMITTEE REVENUE BUDGET - REVISED 2010/2011 ORIGINAL 2011/2012 | | | | |
|---|-------------------------------|---|------------------------------|-------------------------------|
| Actuals 2009/10 | Original Budget 2010/11 | Expenditure | Revised Budget 2010/11 | Original Budget 2011/12 |
| £ | £ | | £ | £ |
| | | Employees | | |
| 359,980 | 380,000 | Salaries, Wages & Associated Expenses | 365,000 | 365,000 |
| 31,703 | 33,000 | Medical Referees - Fees & Expenses | 32,000 | 32,000 |
| 0 | 300 | Organists' Fees | 300 | 300 |
| 0 | 1,500 | Staff Advertising | 0 | 0 |
| 0 | 0 | Long Service Award | 0 | 0 |
| | | Premises Related Expenses | | |
| 22,680 | 30,000 | Maintenance of Buildings | 15,800 | 27,000 |
| 2,818 | 3,100 | Security | 3,100 | 3,100 |
| 3,695 | 5,000 | Waste Disposal | 4,000 | 4,000 |
| 12,346 | 12,000 | Maintenance of Grounds | 11,500 | 21,000 |
| 18,862 | 26,000 | Maintenance of Cremators, Plant & Equipment | 29,000 | 35,900 |
| 13,424 | 14,280 | Electric | 14,280 | 12,960 |
| 43,502 | 37,850 | Gas | 34,000 | 35,640 |
| 65,814 | 72,500 | Rates | 74,180 | 76,500 |
| 1,042 | 1,300 | Water | 800 | 800 |
| 9,918 | 5,000 | Furniture , Fittings & IT | 8,000 | 8,000 |
| 2,676 | 3,800 | Cleaning Materials & Equipment | 3,150 | 3,500 |
| 12,379 | 10,000 | Insurance | 12,500 | 12,500 |
| | | Supplies and Services | | |
| 1,638 | 0 | Laundry Services | 0 | 0 |
| 300 | 500 | Asset Valuations | 0 | 500 |
| 9,634 | 22,800 | Consultants Fees | 19,200 | 3,500 |
| 772 | 1,030 | Vending Stock & Maintenance | 1,600 | 1,000 |
| 1,226 | 1,100 | Protective Clothing | 1,100 | 1,100 |
| 2,496 | 3,700 | Printing, Stationery | 3,700 | 3,700 |
| 285 | 2,900 | Books & Publications | 350 | 2,950 |
| 2,857 | 2,670 | Postages | 2,700 | 2,800 |
| 2,629 | 3,200 | Telephones | 2,700 | 2,700 |
| 0 | 0 | Members' Expenses | 0 | 0 |
| 515 | 1,600 | Conference Expenses | 1,030 | 1,060 |
| 1,083 | 2,100 | Course / seminars | 2,280 | 2,000 |
| 392 | 530 | Subscriptions | 640 | 660 |
| 766 | 780 | Registrations - EPA/ Data Protection | 780 | 790 |
| 279 | 200 | Open Day / Reception Charges | 195 | 200 |
| 47 | 100 | General Advertising | 160 | 160 |
| 2,520 | 1,500 | Refunds cdc avdc wdc crem costs | 1,500 | 1,500 |
| 12,263 | 13,900 | Plaques | 10,500 | 10,800 |
| 3,899 | 4,000 | Urns & Caskets | 3,750 | 3,500 |
| 17,904 | 14,500 | Book of Remembrance | 12,500 | 12,500 |
| 390 | 1,000 | Memorial Seats | 1,345 | 1,000 |
| 8,801 | 10,000 | Wesley Music Service | 10,000 | 12,000 |
| 22 | 200 | Sundry Expenses | 200 | 200 |
| 4,117 | 11,000 | External Audit Fees | 9,400 | 11,900 |
| 24,664 | 32,000 | VAT Provision | 26,000 | 27,000 |
| 626 | 890 | Bank Charges | 750 | 760 |
| 25,640 | 25,900 | Chiltern DC Recharges | 27,000 | 28,000 |
| 100,211 | 0 | Capital Charges (depn) | 0 | 0 |
| 826,815 | 793,730 | TOTAL EXPENDITURE | 746,990 | 770,480 |

| CHILTERNS CREMATORIUM JOINT COMMITTEE REVENUE BUDGET - REVISED 2010/2011 ORIGINAL 2011/2012 | | | | |
|--|-------------------------------|---|------------------------------|-------------------------------|
| Actuals 2009/10 | Original Budget 2010/11 | Income | Revised Budget 2010/11 | Original Budget 2011/12 |
| £ | £ | | £ | £ |
| 1,224,108 | 1,327,500 | Fees & Charges | | |
| 5,041 | 5,710 | Cremations | 1,327,500 | 1,371,750 |
| 0 | 0 | Coffin Waiting | 6,000 | 6,180 |
| 33,978 | 40,200 | Audio Visual Media | 1,000 | 2,500 |
| 38,728 | 38,500 | Commemorative Plaques leather/stone | 36,600 | 37,700 |
| 32,907 | 32,510 | Memorial Rose | 38,500 | 39,650 |
| 441 | 420 | Book of Remembrance inc cards/books | 32,510 | 33,480 |
| 7,422 | 4,500 | Carriage & Post | 250 | 250 |
| | | Miscellaneous Income | 4,000 | 4,000 |
| | | Other Income | | |
| 748 | 650 | Donations | 900 | 900 |
| 10,156 | 18,000 | Bank & Other Interest | 12,000 | 43,000 |
| 1,224 | 1,180 | Vending | 1,180 | 1,180 |
| 2,541 | 2,560 | Rent | 2,540 | 2,540 |
| 1,357,294 | 1,471,730 | TOTAL INCOME | 1,462,980 | 1,543,130 |
| | | | | |
| (530,479) | (678,000) | NET COST OF SERVICE - (Surplus)/Deficit | (715,990) | (772,650) |
| | | | | |
| (100,211) | 0 | Asset Management Reserve | 0 | 0 |
| 209,366 | 1,169,735 | Capital Expenditure funded from Revenue | 455,383 | 1,298,355 |
| 57,576 | 0 | Pensions Interest Cost and Expected Return on Assets | 0 | 0 |
| (42,519) | 0 | Contribution from / (to) Pension Reserve | 0 | 0 |
| (406,267) | 491,735 | ESTIMATED (SURPLUS)/DEFICIT FOR YEAR | (260,607) | 525,705 |
| | | Distribution to Constituent Authority Accounts Pro-rata to no. of cremations in each district: | | |
| (128,200) | 151,863 | Aylesbury Vale D.C. | (80,483) | 162,354 |
| (110,745) | 135,494 | Chiltern D.C. | (71,808) | 144,854 |
| (167,322) | 204,378 | Wycombe D.C. | (108,315) | 218,497 |
| (406,267) | 491,735 | | (260,607) | 525,705 |

CHILTERN'S CREMATORIUM JOINT COMMITTEE – 27 JANUARY 2011**REPORT OF THE TREASURER****6.4 MEDIUM TERM FINANCIAL STRATEGY**

Contact Officers: Alison Howes (01494 732260) and Tina Pearce (01494 732233)

1. The purpose of this report is to review the financial position of the Chilterns Crematorium in the medium term from 2012/13 to 2014/15.
2. The following assumptions have been made in arriving at the forecast figures:-
 - a) a 2% inflation factor has been applied each year to both expenditure and income items
 - b) interest rates are assumed to rise over the period from 2% in 2011/12 to 4% by 2014/15
 - c) the only capital expenditure factored into the forecasts is that currently shown in the proposed Capital Programme.
3. The following tables show the forecast position for the next three years:-

| | 2012/13 Forecast £ | 2013/14 Forecast £ | 2014/15 Forecast £ |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenue Expenditure | 773,048 | 788,509 | 804,279 |
| Income | (1,580,133) | (1,584,735) | (1,599,150) |
| Revenue (Surplus)/Deficit | (807,085) | (796,226) | (794,871) |
| Less Capital Expenditure | 1,239,680 | 244,563 | 52,470 |
| (Surplus)/Deficit for year | 432,595 Deficit | 1,649,404 Deficit | (742,401) Surplus |

| Projected Overall Financial Position | | | | |
|---|--------------------------|----------------------------|--------------------------------|--------------------------|
| Year | Balance B/Fwd | Revenue Surplus | Capital Expenditure | Balance C/Fwd |
| | £ | £ | £ | £ |
| 2012/13 | (1,892,602) | (807,085) | 1,239,680 | (1,460,007) |
| 2013/14 | (1,460,007) | (796,226) | 2,445,630 | 189,397 |
| 2014/15 | 189,397 | (794,871) | 52,470 | (553,005) |

4. From the above tables it can be seen that although there are currently significant balances held should the site development project come to fruition there is a potential shortfall in funding based on the current cost projections in 2013/14, however at this early stage this merely highlights that funds whilst significant will quickly be re-invested if the project proceeds.
5. The Joint Committee is in a strong financial position but in considering this report Members will need to be mindful of the long term financial strategy and future development opportunities.

RECOMMENDATION

That the Joint Committee consider and note the Medium Term Financial Strategy forecast.

Background Papers: None

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