

# **Chilterns Crematorium Joint Committee**

**Tuesday, 21st June, 2011**

**At**

**4.30 pm**

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

**LATE REPORT & APPENDICES:**

**Statement of Accounts 2010/11**

**Appendix 1**

**Appendix 2**



**CHILTERNNS CREMATORIUM JOINT COMMITTEE  
21 JUNE 2011**

**REPORT OF THE TREASURER**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2010/11**

*(Contact Officer: Alison Howes 01494 732260)*

**RECOMMENDATION**

- 1. To note the implications of the Accounts and Audit Regulations 2011 and to endorse the approach that the Joint Committee opts for smaller relevant body status.**
- 2. To note the appointment of Mazars LLP as the appointed auditor and the audit fee in respect of the 2010/11 audit.**
- 3. That the Small Bodies Annual Return for the year ended 31 March 2011 be approved and signed by the Chairman of the Joint Committee, the Clerk and Treasurer.**
- 4. That the accumulated revenue surplus be retained by the Joint Committee for future capital investment.**

***Accounts and Audit Regulations (England) 2011***

1. In March 2011 the Department for Communities and Local Government published the Accounts and Audit (England) Regulations 2011. These regulations came onto force on 31 March 2011 and apply to the preparation, approval and audit of statements of accounts and other accounting statements in respect of the year ending 31 March 2011 and later years.
2. These new regulations are of particular importance to Chilterns Crematorium Joint Committee as they contain a revised threshold in the definition of “smaller relevant bodies”. The threshold has been raised from the current £1 million to £6.5 million (applied to gross expenditure or gross income, whichever is higher). The Joint Committee therefore falls back into the category of “smaller relevant body” as its gross income is £1.5 million.
3. The implication of this change is that “smaller relevant bodies” are permitted to prepare simpler published accounts and are subject to less demanding procedural requirements and less rigorous external audit with a resultant reduction in audit fee.

4. The Joint Committee has the option to elect to prepare accounts as if they were a larger relevant body i.e. no change over 2009/10. Different external audit arrangements would apply in this circumstance and the external audit fee would be much higher.
5. Members and officers of the Joint Committee have been concerned for some time that the amount of work required to produce full SORP compliant financial statements, and the level of external audit that this has demanded, is disproportionate to the size of the Crematorium's budget and its activities.
6. For this reason, the Treasurer is of the view that the Joint Committee should opt for smaller relevant body status and has prepared the 2010/11 financial statements on this basis. The Joint Committee is asked to endorse this approach.

#### ***Appointment of External Auditor and Audit Fee***

7. The Audit Commission have appointed Mazars LLP to audit the accounts of Chilterns Crematorium Joint Committee for a two year period, commencing with the accounts for the year ending 31 March 2011.
8. The audit will be carried out under the Audit Commission's limited assurance audit approach. This requires the completion and submission of an annual return which must be approved by the relevant body by 30 June. It is anticipated that all audit work will be carried out remotely via the Small Bodies Annual Return and supplementary supporting documents.
9. The fees for limited assurance audit for small bodies are based on bands of annual income or expenditure (whichever is the higher). The audit fee for the Joint Committee 2010/11 audit will be £3,000 (the planned scale fee for 2010/11 as a larger relevant body would have been £10,500) subject to the annual return being completed properly and all necessary supporting documentation being provided.

#### ***Small Bodies Annual Return for the year ended 31 March 2011***

10. The Small Bodies Annual Return for the year ended 31 March 2011 is attached at **Appendix 1**. It comprises the following sections:-
  - Section 1 – Accounting Statements
  - Section 2 – Annual Governance Statement
  - Section 3 – External Auditor's certificate and opinion (to be added following completion of audit)
  - Section 4 – Annual Internal Audit report (to be completed prior to Committee Meeting)

11. It should be noted that Section 1 Accounting Statements has been formally certified by the Treasurer as presenting fairly the financial position of the Crematorium and requires formal approval by the Joint Committee and the signature of the Chairman. Section 2 Annual Governance Statement also requires formal approval by the Joint Committee and must be signed by both the Chairman and the Clerk.
12. To supplement the information contained in the Annual Return and to aid Members understanding of the financial position of the Joint Committee officers have compiled more detailed financial statements which are attached in **Appendix 2** although it should be noted that these are not being submitted for audit.

*Income and Expenditure*

13. The key points to note for 2010/11 are:-

- A revenue surplus of £242,502 compared to a budgeted surplus of £260,607
- Higher income from fees & charges as the actual number of cremations exceeded the budgeted assumption
- A marginal improvement in income from investments but still significantly lower than in previous years due to the continuing low interest rates
- Consultancy fees were under utilised in the year mainly due to the timing of the report on the structural survey to facilitate a planned programme of maintenance
- VAT recovery on revenue expenditure was reduced due to the increased capital spend this has led to an increase in the VAT loss for the year
- Capital expenditure during the year of £531,560 mainly attributable to the Mercury Abatement and Heat transfer works.
- An improved position on the General Fund balance, which as at 31 March 2011 was £2,400,202

*Balance Sheet*

14. The key points to note for 2010/11 are:-

- 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 almost £3.4 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 and will take into account the current capital works being undertaken.
- 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 and up to one year or deposits held in call or notice accounts. Total current assets stands at just over £2.4 million, an increase of £168,000 over the 2009/10 position which mainly reflects an increase in the level of investments held.

- Current Liabilities – this is the opposite of current assets and relates to money the Crematorium owes to external bodies and organisations amounting to almost £20,000, a decrease of £75,000 over the previous year.
- Equity – this section shows how assets and liabilities are funded. Not all of the items shown here are cash backed reserves. The General Fund Account reserve represents amounts being held on behalf of constituent authorities to fund future capital projects.

#### *Cashflow*

15. 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.

#### *General Fund Reserve*

16. The apportionment between constituent authorities of the General Fund balance of £2.4 million as at 31 March 2011 is shown in the table below. Members are asked to agree the retention of the accumulated balance by the Joint Committee for future capital investment. This will be subject to further review when the financial strategy and 2012/13 budgets are considered later in the year.

<b>District Council</b>	<b>Balance 31.3.2010</b>	<b>Apportionment 2010/2011</b>	<b>Balance 31.3.2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Aylesbury Vale	602,430	71,861	674,291
Chiltern	652,534	65,892	718,426
Wycombe	902,736	104,749	1,007,485
<b>Totals</b>	<b>2,157,700</b>	<b>242,502</b>	<b>2,400,202</b>

## **ABATEMENT AND HEATING PROJECTS**

*(Contact Officer: Oliver Asbury 01494 732066)*

### **RECOMMENDATIONS**

**1. That the update report on the projects be noted.**

1. The Mercury Abatement and Heating projects progressed well during 2010/11 and within expected timescales. The New Heating and Hot Water system is 90% complete but dependant on the final commissioning of the Abatement and Heat Recovery equipment before it can be finalised.
2. The main project of installing Mercury Abatement equipment is nearing completion with electrical connections and final commissioning to be undertaken.
3. Project finances have been reviewed by the Treasurer and project engineer and aside from a few essential variations or additions such as asbestos removal from the electrical cupboard and minor electrical upgrades no significant variations have been raised.
4. Since the last update report it has become apparent that there is a need to upgrade the site's incoming electrical supply near the main building. This is currently being dealt with within existing and approved budgets.
5. At the time of writing this report it is anticipated the Abatement and Heat Recovery systems should be commissioned in August 2011 with any snagging and adjustments being made well ahead of the December 2012 deadline for 50% abatement.
6. Final project costs will be the subject of a closing out report to the Joint Committee.







## Small Bodies in England

# Annual return for the year ended 31 March 2011

---

Small relevant bodies in England with an annual turnover of £1 million or less must complete an annual return summarising their annual activities at the end of each financial year.

The annual return on the following pages is made up of four sections:

- **Sections 1 and 2** are to be completed by the person nominated by the body.
- **Section 3** will be completed by the external auditor.
- **Section 4** is to be completed by the body's internal audit provider.

Each body must ensure this annual return is approved no later than 30 June 2011.

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Please complete all sections highlighted in red. Do **not** leave any red box blank. Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Please send the annual return, together with your bank reconciliation as at 31 March 2011, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your appointed external auditor by the due date.

If required, your auditor will identify and ask for any documents needed for audit. Unless requested, please do **not** send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the body for publication or public display of sections 1, 2 and 3.

It should not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides for either local councils or internal drainage boards. These publications may be downloaded from the National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC) websites ([www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk)) or from the members area of the Association of Drainage Authorities website ([www.ada.org.uk](http://www.ada.org.uk)).

## Section 1 – Accounting statements for:

## CHILTERN CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
	31 March 2010 £	31 March 2011 £	
1 Balances brought forward	1,751,432	2,157,700	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	0	0	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other	1,357,295	1,504,659	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	(406,740)	(389,687)	Total expenditure or payments made to and on behalf of all body employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other	(544,287)	(872,470)	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	2,157,700	2,400,202	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term	2,131,128	2,300,703	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets and long term	3,042,972	3,386,865	The recorded book value at 31 March of all fixed assets owned by the body and any other long term assets e.g. loans to third parties and any long-term investments.
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2011 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:



Date 15 /06/2011

I confirm that these accounting statements were approved by the body on:

21/06/2011

and recorded as minute reference:



Signed by Chair of meeting approving these accounting statements:



Date 21/06/2011

## Section 2 – Annual governance statement

We acknowledge as the members of **CHILTERN'S CREMATORIUM JOINT COMMITTEE** our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2011, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We have approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	<input checked="" type="radio"/>	<input type="radio"/>	prepared its accounting statements in the way prescribed by law.
2 We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption <b>and</b> reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4 We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="radio"/>	<input type="radio"/>	during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We have carried out an assessment of the risks facing the body <b>and</b> taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	considered the financial and other risks it faces and has dealt with them properly.
6 We have maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	<input checked="" type="radio"/>	<input type="radio"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
7 We have taken appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	responded to matters brought to its attention by internal and external audit.
8 We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the body and recorded as minute reference

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

**\*Note:** Please provide explanations to the external auditor on a **separate sheet** for each 'No' response that has been given; and describe what action is being taken to address the weaknesses identified.

## Section 3 – External auditor’s certificate and opinion

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2011 of

### Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2011; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

### External auditor’s report

(Except for the matters reported below)\* on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the body:

(continue on a separate sheet if required)

External auditor’s signature

External auditor’s name

Date

**Note:** The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission’s publication entitled *Statement of Responsibilities of Auditors and of Audited Small Bodies*.

## Section 4 – Annual internal audit report to

The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2011.

Internal audit has been carried out in accordance with the body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the body.

Internal control objective	Agreed? Please choose from one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been kept properly throughout the year.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B The body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H Asset and investments registers were complete and accurate and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I Periodic and year-end bank account reconciliations were properly carried out.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

For any other risk areas identified by the body (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit:

Signature of person who carried out the internal audit:  Date:

**\*Note:** If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**\*\*Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

## Guidance notes on completing the 2011 annual return

- 1 Proper practices for preparing this annual return are found in the *Practitioners' Guides*\*. These publications are regularly updated and contain everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines should you wish to talk through any problem you may encounter.
- 2 Please make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are approved by the body, properly initialled and an explanation for them is provided to the auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it off to the auditor.
- 4 Please do not send the auditor any information not specifically asked for. Doing so is not helpful. However, you must advise the auditor of any change in Clerk, Responsible Financial Officer or Chair.
- 5 Make sure that the copy of the bank reconciliation which you send to your auditor with the annual return covers **all** your bank accounts. If your body holds any short-term investments, please note their value on the bank reconciliation. The auditor should be able to agree your bank reconciliation to Box 8 on the Statement of Accounts. **You must provide an explanation for any difference between Box 7 and Box 8.** More help on bank reconciliation is available in the *Practitioners' Guides*\*.
- 6 Please **explain fully** significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The auditor wants to know that **you** understand the reasons for all variances. Please include a complete analysis to support your explanation. There are a number of examples provided in the *Practitioners' Guides*\* to assist you.
- 7 If the auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 8 Please make sure that your accounting statements add up! Also please ensure that the balance carried forward from the previous year (Box 7 of 2010) equals the balance brought forward in the current year (Box 1 of 2011).
- 9 **Do not complete section 3.** The external auditor will complete it at the conclusion of their audit.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	<input type="checkbox"/>
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	<input type="checkbox"/>
Section 1	Approval by the body confirmed by signature of Chair of meeting approving the accounting statements?	<input type="checkbox"/>
	An explanation of significant variations from last year to this year is provided?	<input type="checkbox"/>
	Bank reconciliation as at 31 March 2011 agreed to Box 8?	<input type="checkbox"/>
	An explanation of any difference between Box 7 and Box 8 is provided?	<input type="checkbox"/>
Section 2	For any statement to which the response is 'no', an explanation is provided?	<input type="checkbox"/>
Section 4	All red boxes completed by internal audit and explanations provided?	<input type="checkbox"/>

**\*Note:** *Governance and Accountability for Local Councils in England – A Practitioners' Guides*, is available from NALC and SLCC representatives or *Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guides*, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL or from the NALC, SLCC or ADA websites - see page 1 for addresses.

## APPENDIX 2

2009/10	CHILTERN CREMATORIUM JOINT COMMITTEE BALANCE SHEET AS AT 31 MARCH 2011	2010/11
	<b>Fixed Assets</b>	
3,036,307	Land and Buildings	3,381,866
0	Infrastructure assets	0
0	Vehicle Plant and Equipment	0
6,665	Furniture and Fittings	4,999
<b>3,042,972</b>	<b>TOTAL FIXED ASSETS</b>	<b>3,386,865</b>
	<b>Current Assets</b>	
	Stocks and work in progress	
693	Vending machines	594
164	Miniature Books	0
1,229	Memorial Cards	922
3,990	Stone Memorials	2,950
<b>6,076</b>		<b>4,466</b>
	Debtors	
115,215	Sundry debtors	114,892
0	H M C & E	0
<b>115,215</b>		<b>114,892</b>
	Investments	
1,591,833	Abbey National	1,123,633
0	Co-op one year fixed	1,000,000
<b>1,591,833</b>		<b>2,123,633</b>
	Cash in hand	
529,245	Co-op PSR A/c	167,020
10,000	Co-op Current A/c	10,000
0	Business Call A/c	0
0	Current a/c	0
50	Petty cash	50
<b>539,295</b>		<b>177,070</b>
<b>2,252,419</b>	<b>TOTAL CURRENT ASSETS</b>	<b>2,420,061</b>
	Creditors	
7,099	Sundry creditors	0
-2,766	H M C & E	-3,358
-99,052	Estimated Creditors	-16,501
<b>-94,719</b>	<b>TOTAL CURRENT LIABILITES</b>	<b>-19,859</b>
<b>5,200,672</b>	<b>TOTAL ASSETS LESS LIABILITES</b>	<b>5,787,067</b>
	<b>Financed By</b>	
0.00	Fixed Asset Restatement Reserve	0
-3,042,972	Capital Financing Reserve	-3,386,865
	Reserves	
-602,429	Constituent Auth - AVDC	-674,291
-652,535	Constituent Auth - CDC	-718,427
-902,736	Constituent Auth - WDC	-1,007,484
<b>-5,200,672</b>	<b>NET EQUITY</b>	<b>-5,787,067</b>

<b>CHILTERN CREMATORIUM JOINT COMMITTEE</b> <b>INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011</b>			
<b>Actuals 2009/10</b>	<b>Expenditure</b>	<b>Actuals 2010/11</b>	<b>Revised Budget 2010/11</b>
£		£	£
	<b>Employees</b>		
375,037	Salaries, Wages & Associated Expenses	356,451	365,000
31,703	Medical Referees - Fees & Expenses	33,236	32,000
0	Organists' Fees	0	300
<b>406,740</b>		<b>389,687</b>	<b>397,300</b>
	<b>Premises Premises Related Expenses</b>		
22,680	Maintenance of Buildings	15,106	15,800
2,818	Security	2,629	3,100
3,695	Waste Disposal	3,550	4,000
12,346	Maintenance of Grounds	11,245	11,500
18,862	Maintenance of Cremators, Plant & Equipment	29,054	29,000
13,424	Electric	11,474	14,280
43,502	Gas	34,455	34,000
65,815	Rates	74,181	74,180
1,042	Water	1,203	800
9,918	Furniture & Fittings	7,827	8,000
2,676	Cleaning Materials & Equipment	2,889	3,150
12,379	Insurances	11,844	12,500
<b>209,156</b>		<b>205,457</b>	<b>210,310</b>
	<b>Supplies &amp; Services</b>		
1,638	Laundry & Linen Hire	0	0
300	Asset Valuations	0	0
9,634	Consultancy	1,500	19,200
772	Vending	2,053	1,600
1,226	Clothing	1,207	1,100
2,496	Printing and Stationery	3,680	3,700
285	Books & Publications	331	350
2,857	Postages	3,109	2,700
2,629	Telephones	3,018	2,700
515	Conference Expenses	1,030	1,030
1,083	Courses / Seminars	2,420	2,280
392	Subscriptions	669	640
766	Registrations - EPA/ Data Protection	774	780
279	Open Day Reception charges	193	195
46	General Advertising	83	160
2,520	Authority Cremation Cost Refunds	450	1,500
12,263	Plaques	10,563	10,500
3,899	Urns & Caskets	3,501	3,750
17,904	Book of Remembrance	15,064	12,500
390	Memorial Seats	1,343	1,345
8,801	Wesley Music Service	9,372	10,000
22	Miscellaneous Expenses	737	200
4,117	External Audit Fees	9,400	9,400
24,664	VAT Provision	37,221	26,000
626	Bank Charges	735	750
25,640	Chiltern District Support Costs	27,000	27,000
<b>125,765</b>		<b>135,453</b>	<b>139,380</b>
100,211	Capital Charges ( Depn)	96,811	0
<b>841,872</b>	<b>TOTAL EXPENDITURE</b>	<b>827,408</b>	<b>746,990</b>



## APPENDIX 2

<b>CHILTERN CREMATORIUM JOINT COMMITTEE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011</b>			
<b>Actuals 2009/10</b>	<b>Income</b>	<b>Actuals 2010/11</b>	<b>Revised Budget 2010/11</b>
£			
	<b>Fees &amp; Charges</b>		
-1,224,108	Cremations	-1,358,291	-1,327,500
-5,042	Chapel of Rest	-6,619	-6,000
0	Audio Visual Media	-1,115	-1,000
-33,978	Plaques - Leather / Stone	-37,370	-36,600
-38,729	Plaques - Roses & Seats	-43,525	-38,500
-32,907	Book of Remembrance	-34,379	-32,510
-441	Carriage & Post	-414	-250
-7,422	Miscellaneous Income	-5,490	-4,000
<b>-1,342,625</b>		<b>-1,487,203</b>	<b>-1,446,360</b>
	<b>Other Income</b>		
-748	Bulb Donations	-1,225	-900
-10,156	Bank & Other Interest	-12,461	-12,000
-1,224	Vending	-1,229	-1,180
-2,541	Property Rental	-2,541	-2,540
<b>-14,669</b>		<b>-17,456</b>	<b>-16,620</b>
<b>-1,357,295</b>	<b>TOTAL INCOME</b>	<b>-1,504,659</b>	<b>-1,462,980</b>
-100,211	Asset Management Revenue Account	-96,811	0
<b>-615,633</b>	<b>NET OPERATING SURPLUS</b>	<b>-774,062</b>	<b>-715,990</b>
209,366	Revenue Contribution to Capital Outlay	531,560	455,383
<b>-406,267</b>	<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>-242,502</b>	<b>-260,607</b>
	Distributed to Constituent Authority Accounts Pro-rata to no. of cremations in each district:		
-128,200	Aylesbury Vale D.C.	-71,861	-80,483
-110,745	Chiltern D.C.	-65,892	-71,809
-167,322	Wycombe D.C.	-104,749	-108,315
<b>-406,267</b>		<b>-242,502</b>	<b>-260,607</b>

CHILTERN'S CREMATORIUM JOINT COMMITTEE  
CASHFLOW STATEMENT 31ST MARCH 2011

	£	£	£
<b>REVENUE ACTIVITIES</b>			
Expenditure			
Cash paid to and on behalf of employees	-400,983		
Other operating costs	<u>-934,424</u>		
		-1,335,407	
Income			
Cash received for goods and services	1,489,980		
Other revenue income (rent)	<u>2,541</u>		
		<u>1,492,521</u>	
			157,114
<b>SERVICING OF FINANCE</b>			
Expenditure			
Interest Paid	0		
Income			
Interest Received	<u>12,462</u>		
		<u>12,462</u>	
			12,462
<b>CAPITAL ACTIVITIES</b>			
Expenditure			
Purchase of Fixed Assets	0		
Income			
Sale of Fixed Assets	0		
		<u>0</u>	
			<u>0</u>
<b>Net Cash (-inflow)/outflow before Financing</b>			169,576
Expenditure			
Repayments of amounts borrowed	0		
Income			
New Loans raised	0		
		<u>0</u>	
			0
<b>Management of Liquid Resources</b>			<u>169,576</u>
	Bal 1.4.10	Bal 1.4.11	Movement
	£	£	£
Net Increase in short term deposits	2,131,127	2,300,703	169,576
<b>Increase/Decrease in cash and cash equivalents</b>			<u>169,576</u>
<b>RECONCILIATION OF SURPLUS TO NET CASHFLOW</b>			
Surplus for Year			242,502
Add: Depreciation/ Notional Interest			<u>96,811</u>
			339,313
Less:			
Increase in Capital Charges Recovered		-96,811	
Increase in Debtors		324	
Decrease In H M C & E Creditor		593	
Decrease in Stocks		1,611	
Increase in Creditors		<u>-75,453</u>	
			-169,737
			<u>169,576</u>