

Chilterns Crematorium Joint Committee

Thursday, 21st June, 2012 at 4.30 pm

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

A G E N D A

- 1 Evacuation Procedures
- 2 Election of Chairman
To elect a Chairman for the Municipal Year 2012/13.
- 3 Appointment of Vice-Chairman
To appoint a Vice-Chairman for the Municipal Year 2012/13.
- 4 Minutes of Previous Meeting (*Pages 1 - 6*)
To sign the Minutes of the meeting held on 24 January 2012.
- 5 Apologies for Absence
- 6 Declarations of Interest
- 7 Open report (and appendices) of the Clerk and Superintendent to the Joint Committee:
 - 7.1 Service Plan 2012-2013 (*Pages 7 - 8*)
Appendix (Pages 9 - 12)
 - 7.2 Additional Funeral Service Time (*Pages 13 - 14*)
 - 7.3 Disability Access Survey (*Pages 15 - 16*)
Appendix (Pages 17 - 20)
- 8 Open report (and appendices) of the Treasurer to the Joint Committee:
 - 8.1 Statement of Accounts 2012/13 (*Pages 21 - 24*)
Appendix 1 (Pages 25 - 30)
Appendix 2 (Pages 31 - 34)

8.2 57th Annual Report (*Circulated Separately*)

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 Site Search: Aylesbury Crematorium (*To Follow*)

11 Date and Time of Next Meeting

Members are asked to bring their diaries to the meeting for this item.

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

Councillor Brian Roberts	Aylesbury Vale District Council
Councillor David Thompson	Aylesbury Vale District Council
Councillor Nick Rose	Chiltern District Council
Councillor Michael Smith	Chiltern District Council
Councillor David Carroll	Wycombe District Council
Councillor Katrina Wood	Wycombe District Council

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MINUTES of the Meeting of the
CHILTERNS CREMATORIUM JOINT COMMITTEE
held on **24 JANUARY 2012**
at **AYLESBURY VALE DISTRICT COUNCIL** at **2.30 pm**

PRESENT:

Councillor M R Smith Chiltern District Council - Chairman

Councillors: D Thompson Aylesbury Vale District Council
N M Rose Chiltern District Council

APOLOGIES FOR ABSENCE were received from Councillors B Roberts (Aylesbury Vale District Council), D Carroll (Wycombe District Council) and Mrs J Teesdale (Wycombe District Council).

12 MINUTES OF PREVIOUS MEETING

The Minutes of the meeting of the Joint Committee held on 21 June 2011 were agreed and signed by the Chairman as a correct record.

13 DECLARATIONS OF INTEREST

Councillor D Thompson declared a personal interest in Item 23 - Site Search: Aylesbury Crematorium before this item was discussed. Nature of interest – Councillor Thompson knew the land owner of the site being discussed.

14 ANNUAL CONFERENCE

The next Annual Conference of the Institute of Cemetery and Crematorium Management was due to be held in October 2012 and it was

RESOLVED –

That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2012 Institute of Cemetery and Crematorium Management Annual Conference.

15 LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS

The Joint Committee acknowledged the benefit of holding annual liaison meetings with persons taking services and funeral directors. It was suggested that the provisional date be circulated to those Members not in attendance at in order to confirm their availability.

RESOLVED –

That the next Liaison Meeting be provisionally scheduled to be held at the Crematorium at 6.45 pm on 12 June 2012 to be preceded by refreshments at 6.00 pm.

16 COMPLAINTS AND COMPLIMENTS 2011

The Joint Committee received a report giving details of the complaints and compliments that had been received about the Crematorium in 2011 and the action that had been taken in response to the comments received.

The Joint Committee noted a substantial complaint that had been received in relation to a temporary container containing ashes which had been released to the family labelled with the correct name and also attaching one label in another name. The Superintendent had been able to discover the sequence of events which proved conclusively that there was absolutely no question the family had taken anything other than the correct ashes. A full report was sent to the family, with a profuse apology, which was accepted. In light of this mistake a review of procedures was undertaken and it had been agreed that any boxes that were returned to the Crematorium would be destroyed as soon as ashes were taken out of them, and extra checks would be made before ashes were released from the office.

In response to another complaint the Joint Committee were advised that all funeral directors had been reminded of the importance of observing the traffic light system and to be mindful of other services that were taking place.

The Joint Committee, in light of comments received regarding the ability to hear people taking the service, suggested that a feasibility study be undertaken to assess the possibility of installing a PA facility in the Hampden Chapel.

RESOLVED -

- 1. That the report be noted.**
- 2. That a feasibility study be undertaken to explore the prospect of installing a PA system in the Hampden Chapel.**

17 ADDITIONAL FUNERAL SERVICE TIME

Increasingly requests were being received for additional service time (90 minutes instead of the normal 45 minutes). Historically the policy at the Chiltern Crematorium had been not to allow additional service time due to the potential to restrict availability. However, funerals were changing and one consequence was that forty five minutes was sometimes not enough. Many

crematoria allowed extended service time and charged a fee to do so. The Joint Committee were therefore asked to consider whether to allow additional service time, and the level of fee to be charged to do so. It was also recommend that the Superintendent be given the discretion to temporarily suspend bookings for additional time during periods of peak demand for cremation.

Members noted that demand for additional time had increased, an that the charge for additional time was broadly the same at other crematoria; £150 for an additional 45 minutes. As such, it was

RESOLVED -

- 1. That the Joint Committee allow the Crematorium chapels to be booked for additional funeral service time.**
- 2. That a fee of £150.00 be charged for an additional 45 minutes, with a review of the fee to be undertaken at the next Joint Committee meeting.**
- 3. That the Superintendent be given discretion to temporarily suspend bookings for additional funeral service time during periods of peak demand for cremation.**

18 MILTON FUNERAL CHAPEL: REPLACEMENT OF FLOOR

The Joint Committee received an update on the replacement of the floor at the Milton Funeral Chapel. The work was planned for summer 2011, but in the event, despite persistent encouragement, the building contractor was unable to comply with the Crematorium's timing requirement i.e. that the work must be carried out during the summer months, and after much prevarication gave a start date of 16 October 2011 which had to be declined. The works were now planned for the summer of 2012. In the meantime the remedial repairs carried out to the existing floor in summer 2010 continued to endure, although they were beginning to show signs of deterioration, and the condition of the floor has not caused any aesthetic or operational problems.

RESOLVED -

That the report be noted.

19 CAPITAL PROGRAMME 2011/12 TO 2015/16

The Joint Committee received a report setting out details of the proposed Chilterns Crematorium Capital Programme covering the period 2011/12 to 2015/16. 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:

- Mercury Abatement and Heat Transfer/Recovery Plant;
- Relining Cremators;
- Site Development;
- Roadway Resurfacing; and
- CCTV.

RESOLVED -

That the proposed Capital Programme for 2011/12 to 2015/2016 be agreed.

20 REVIEW OF FEES AND CHARGES

The Joint Committee received a report setting out proposed fees and charges from 1 April 2012 based on a general increase of 3% over the current year charges.

The cremation fee for a person whose age at time of death was less than 18 was discussed. It was noted that historically an incremental scale of charges, based on the child's age at death had been in place. However, this had been replaced with the current table of fees, as 18 was considered a more appropriate point to apply the main cremation fee since it was widely considered to be the age when someone was considered to be an adult.

Members considered the proposed increase in the main cremation fee and discussed whether in light of increased costs of operation, such as higher energy costs and the capital required for future site development, the main cremation fee could be increased further. Following the discussion it was

RESOLVED -

That the fees and charges for 2012/13 as shown in appendix 6.2 of the report be agreed and the main cremation fee be set at £490 with effect from April 2012.

21 REVENUE BUDGET REVISED 2011/12 AND ORIGINAL 2012/13

The Joint Committee received a report setting out details of the Chilterns Crematorium Revenue Budget for 2011/12 Revised and 2012/13 Original.

The revised budget for 2011/12 showed an estimated revenue surplus, before capital expenditure, of £764,345 compared to an original projected surplus of £775,400.

The original budget for 2012/13 showed an estimated revenue surplus, before capital expenditure, of £800,710 compared to an original base position in 2011/12 of a projected surplus of £775,400. The reasons for the budget variations that made up these increases were set out in the report.

One Member advised that a non-Joint Committee Member had enquired into the possibility of a joint dividend being issued to partner authorities. The Joint Committee felt that this would not be appropriate at a time when the development of a new crematorium was being progressed which would require capital investment to support this. The new crematorium presented an opportunity for the Joint Committee to tap into additional future revenue which may well provide an opportunity in the future for a joint dividend to be issued. It was acknowledged that there were several private sector organisations interested in the development of a new crematorium in the area and that this presented a significant risk to the Joint Committee in terms of losing future revenue.

After noting that the budget for 2011/12 would need to be amended to reflect the approved fee increases made in Minute 20 it was

RESOLVED -

That, subject to the figure for income being amended to reflect the decision made in Minute 20 above in respect of the main cremation fee, the 2011/2012 Revised and 2012/13 Original budgets be approved.

22 MEDIUM TERM FINANCIAL STRATEGY

The Joint Committee received a report reviewing the financial position of the Chilterns Crematorium in the medium term from 2013/14 to 2015/16. The report set out in a table the forecast position for the next three years which showed that although the Joint Committee was in a strong financial position, funding would be extremely tight based on the current cost projections for 2013/14 when the site development plans came to fruition.

RESOLVED –

That the Medium Term Financial Strategy forecast be noted.

23 DATE AND TIME OF NEXT MEETING

The Joint Committee identified Thursday 21 June at 2.30 pm (Chiltern District Council) as the provisional date of the next meeting, subject to the date being canvassed with the Joint Committee Members not present at the meeting.

RESOLVED –

That the next meeting would be provisionally scheduled for Thursday 21 June at 2.30 pm at Chiltern District Council.

Note: The provisional date of the next meeting was confirmed following the meeting.

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.

25 SITE SEARCH: AYLESBURY CREMATORIUM

The Joint Committee received a report providing an update on the progress made in identifying a site for a proposed crematorium in Aylesbury. It was suggested that the search area should be widened.

RESOLVED –

That the report be noted.

The meeting ended at 3.46 pm

CHILTERNs CREMATORIUM JOINT COMMITTEE

MEETING 21ST JUNE 2012

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 SERVICE PLAN 2012 – 2013

Contact Officer: Charles Howlett (01494) 724263

- 1.1 The service plan for the Crematorium has been updated for 2012 - 2013 and is included as **Appendix**.

RECOMMENDATION

That the Crematorium Service Plan for 2012 – 2013 be approved

Background papers: None

Chilterns Crematorium Joint Committee comprising Aylesbury Vale, Chiltern and Wycombe District Councils CHILTERNNS CREMATORIUM

SERVICE PLAN 2012 – 2013

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 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 (12), February 2012, 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 and ambiance 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.

1.4a Key Objectives for the Last 12 Months (2011-2012)

The first six objectives were to take priority.

The key objectives for the last 12 months were:-

1. Oversee the completion of the installation of the cremation filtration and heat recovery equipment.
2. Facilitate and oversee the works to replace the defective Milton chapel floor.
3. Assist the appointed consultant in searching for a crematorium site at Aylesbury and assist other agencies appointed/involved in connection with the proposals to gain outline planning permission once a site has been found.
4. Investigate, facilitate and oversee measures to improve the long term protection of the Crematorium buildings from further metal theft.
5. Work with CDC's Engineers in developing an asset management/maintenance plan for the Crematorium to assist with longer term business planning.
6. Carry out equality impact assessments for the Crematorium.
7. Assist the appointed consultant in developing the strategic plan for the management and conservation of the Crematorium woodland.
8. Complete the review of commemoration provision with a view to presenting a discussion document to the Joint Committee about possible options for improving quality and choice of memorials and also potentially increasing income.

1.4b Key Achievements in the Last 12 Months (2011-2012)

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

1. The £655,000 cremation filtration and heat recovery equipment installation was completed and commissioned, but initial teething problems delayed the project from being 'signed off' by the end of the year.

2. The work on replacing the defective Milton chapel floor did not go ahead for reasons outside the officer's control. It is re-scheduled for summer 2012.
3. Assisted by the appointed consultant, the search for a crematorium site at Aylesbury intensified during the year. A number of potential new sites were identified and followed up and, although most of these inquiries did not bear fruit, by the end of the year one in particular appeared to be more promising than any investigated so far.
4. A number of measures were implemented to improve the long term protection of the buildings from further metal theft, including the installation of monitored CCTV. No further thefts have occurred to date.
5. A strategic twenty-year plan for the management and conservation of the Crematorium woodland was drawn up by the appointed forestry consultant and Superintendent. This received approval from the Forestry Commission which also issued a ten year felling licence for the phased thinning and replanting work to proceed. A claim for a £1,000 grant towards the cost of developing and gaining approval for the plan was successful.
6. Due to the absence from July 2012 onwards of the Senior Administrator, a key officer, no progress was made with items 5, 6 or 8 above.

1.5 Key Objectives for 2012-2013

The key objectives for the next twelve months are:-

1. Facilitate and oversee the works to replace the defective Milton chapel floor.
2. Organise and oversee the works to replace the floor covering in the crematory and associated workrooms.
3. Organise and oversee the external redecoration works of the on-site staff bungalows, chapel of remembrance and 'original' 1966 building – the Hampden end.
4. Organise and oversee permanent repairs to the roofing sheets and guttering stolen by metal thieves.
5. Assist John Morris from Chiltern Woodlands Project in implementing the first phase of the work in the approved woodland management plan.
6. Work with CDC's Engineers in developing an asset management/maintenance plan for the Crematorium to assist with longer term business planning.
7. Carry out Equality Impact Assessments.
8. Assist the appointed consultant in searching for a crematorium site at Aylesbury and assist other agencies appointed/involved in connection with the proposals to gain outline planning permission once a site has been found.
9. Carry out a review of commemoration provision with a view to presenting a discussion document to the Joint Committee about possible options for improving quality and choice of memorials and also potentially increasing income.

Item 8 will take priority over item 9 if/when a site is acquired.

1.6 Key Objectives for the next 3 years

1. 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 stages as part of the longer term implementation of the findings of the strategic business case for a new crematorium for Aylesbury.

2. Implementation of the woodland management and conservation plan.
 3. Participation in CDC's Climate Change working group with a view to implementing measures to reduce the Crematorium's carbon footprint.
 4. Investigate and implement where feasible/advantageous any opportunities for increasing electronic transaction capability e.g. completing an application and paying for a memorial via the Crematorium website, possibly in conjunction with the upgrading of the Crematorium computerised administration system in conjunction with the development of a new crematorium at Aylesbury.
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CHILTERN CREMATORIUM JOINT COMMITTEE

MEETING 21ST JUNE 2012

**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. ADDITIONAL FUNERAL SERVICE TIME

Contact Officer: Charles Howlett (01494) 724263

- 2.1 At the Joint Committee meeting on 17th January 2012, on the recommendation of the officers, the Joint Committee resolved to allow the Crematorium chapels to be booked for additional funeral service time for a fee of £150.00 (Minute 17 refers). Members noted that the fee was broadly the same as at other crematoria but were concerned that demand for additional time might start to impact on bookings availability, particularly at busy times, and for this reason they also gave the Superintendent discretion to temporarily suspend bookings for additional funeral service times if this occurred. Members also requested that a review of the fee was undertaken at the next Joint Committee meeting (on the basis that a relatively high number of 'double' bookings might be an indication that the fee was too low).
- 2.2 Since this policy was introduced ten 'additional time' bookings have been made. In the officers view this has not had any significant impact on bookings availability and consequently the Superintendent has not found it necessary to temporarily suspend these bookings for additional funeral service times from being made.

RECOMMENDATION

That with the proviso that the Superintendent retains the discretion to temporarily suspend the availability of 'additional time' bookings, the fee charged for an additional 45 minutes should remain at £150.00 until the next annual review of fees and charges.

Background papers: None

CHILTERN CREMATORIUM JOINT COMMITTEE

MEETING 21ST JUNE 2012

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 DISABILITY ACCESS SURVEY

Contact Officer: Charles Howlett (01494) 724263

- 3.1 At a recent meeting of the Chiltern District Council Disability Focus Group comments were made about access issues at the Crematorium. A prominent member and past Chairman of the group, Nigel McAlister, kindly offered to assist in carrying out a survey at the Crematorium. The Superintendent accepted this offer and accompanied Mr McAlister on the survey which took place on 30th April 2012.
- 3.2 A copy of the report on the survey is included as **Appendix**.
- 3.3 A number of the suggestions can be achieved relatively easily with little cost and the intention is to start implementing some of these immediately. Other items will require investigation to establish feasibility and costs but it is likely a number will be able to be funded from existing budgets. The remainder will require more detailed consideration, such as the creation of additional disabled parking spaces, refurbishment of the Hampden toilet and rerouting of the footpath from the overflow car park, as these will have more significant financial implications and will need advance planning.
- 3.4 This report is included for information and any comments Members may wish to make.

Background papers: None



Chilterns Crematorium – visit on 30/4/12 with Charles Howlett.

The following observations are from the perspective of an independent wheelchair user visiting Chilterns Crematorium (*with additional items in italics added by the Crematorium Superintendent*). Specific advice is not intended and it will be a matter for management to consider the best way forward. We have just tried to illustrate the practical difficulties that disabled people might experience on their visit.

1. Website

- a) Difficult to find link on CDC website (not Crematorium fault).
- b) No dedicated page for people with disabilities. Subject is shown on 'facilities' page.
- c) More information needed. It would be helpful to know the extent of the facilities and the fact that disabled parking is available. It would also be beneficial to show a map with details of the car parks/disabled spaces and their location in respect of the 2 chapels and other facilities.
- d) Perhaps a warning could be given of the limited parking in the event of large numbers of mourners? (*and also a suggestion encouraging people to car-share?*). There is a potential problem for a disabled mourner attending a funeral on their own. By definition such person could not be dropped off and the ability to park close to a chapel would be paramount.

2. Parking

- a) This is probably the key Issue. The Milton Chapel has the largest car park with 39 public spaces. In addition there are 4 disabled bays and 2 bays reserved for ministers. While it is accepted that reserved spaces are essential for the people conducting the service, those spaces do not necessarily need to be closest to the chapels.
- b) The Hampden Chapel car park is slightly smaller and has 3 disabled bays and again 2 reserved for ministers. The siting of the disabled bays could prove to be a problem for people who unload wheelchairs from the rear. Disabled adapted vehicles are often longer than ordinary cars and there is a possible danger unloading/loading a vehicle into the pathway of the main vehicular entrance to both crematoriums.
- c) Abuse of disabled parking by able-bodied people. This is clearly a problem but it can be reduced with proper signage. Spot checks can also be helpful and warning notices could be put on offending cars.
- d) Consideration should be given to increasing the number of disabled spaces. It would appear that the original allocation would have been made on the standard percentage allocation which is provided under Building Regulations. However, there are 2 important issues to bear in mind. Firstly, the percentage allocation should take account of the total available parking. This total would include not only the overspill car park but also the emergency parking facilities which are used during very busy times.

Frequently, vehicles have to park on the road leading down to the A404. Cars park half on the pavement and half in the road. For obvious reasons these spaces are unsuitable for the majority of disabled people.

- e) Secondly, with certain sites, for example in hospitals, there is a need for a higher percentage of disabled parking than in normal situations. There is a greater likelihood that funerals will attract more people with disabilities than in other situations like shopping malls. (*Recommended that 11% of spaces are for disabled parking at these sites*).

3. Signage

Everyone should benefit from improved signage and there are some situations where the site can be made a safer environment.

- a) Perhaps there should be a sign asking motorists to park sensibly and not in bays which are designated for other people. Such sign could be in a prominent position at the entrance to the Crematorium.
- b) Where possible eye level signs should be used to denote specific designated parking.
- c) Safety warning signs should be used where appropriate, eg. warning motorists that pedestrians/wheelchair users might be using the entrance roadway to the overspill parking (in order to avoid the stepped pedestrian pathway).
- d) Consideration should be given to erecting warning signs for some of the pathways in the Remembrance Gardens. While most of these pathways are suitable for wheelchair users (subject to having either a strong companion for an attendant wheelchair or for users of powered chairs), other paths have a steeper gradient and users should be advised accordingly.
- e) Access to the disabled toilet close to the Hampden Chapel is provided by a door which has a specialised closing device. It would be helpful if there was a sign which gave advice on its use.

4. Toilets

- a) The disabled toilet in the **Hampden Chapel** complex was constructed several years ago and does not comply with modern standards. When convenient to do so and subject to funds being available, the following remedial steps should be considered:
- b) There is an inward opening door which could be a danger if a disabled person collapsed inside the toilet.
- c) The toilet is too low (*about 6 inches too low*).
- d) The sink is too far from the toilet and appears to be at the wrong height (*too high*).
- e) The towel dispenser is too high.
- f) The light switch is in the wrong position.
- g) *The paper towel and sanitary waste bins hamper manoeuvring a wheelchair.*
- h) The exit door from the toilet area has an unusual self-closing mechanism (*when opened fully it pauses before closing giving sufficient time to pass through with a wheelchair*). It would be beneficial if a notice on its use could be provided.
- i) *The **Milton toilet** light switch is too stiff – a proper disabled-user switch is preferable.*

- j) *The exit door from the toilet area would benefit from a self-closing mechanism similar to the one in the Hampden toilets. The existing one is too stiff and starts to close immediately.*

5. Access to respective chapels

- a) Good level access is provided to both chapels. Access is especially good at the Milton and the seats can easily be removed to give a good choice of position for a wheelchair user.
- b) In the Hampden Chapel wheelchairs can be accommodated in either side of the front row.
- c) Audio-loop systems are provided for people with hearing impediment.
- d) Microphones on the lecterns can be adjusted for use by a person using a wheelchair.
- e) *The Milton waiting room door closer is too stiff.*

6. General Safety Issues

- a) There is a pedestrian footpath leading to the Overspill car park. The top of this path is marked by a dropped kerb with tactile paving. This could pose a problem to sight impaired wheelchair users (*who might be misled into thinking the path is suitable for wheelchairs when in fact it has steps in it*). Consideration could be given to making the steps more visible by distinguishing their colour from the footpath. A warning sign might also be helpful. (*In the longer term, depending on the relative costs, consideration could be given to re-routing this path along a less steep route making the steps unnecessary – also see b below*).
- b) Because of the stepped path wheelchair users will have to use the roadway to get out of this car park. Drivers may be unaware of this potential hazard. A suitably worded warning sign would alert drivers of this potential danger.
- c) Some of the dropped kerbs are not flush with the highway. The modern standard is for the kerbs to be flush with the carriageway. Where this is not possible the standard stipulates that the maximum lip should be 13mm with a bull-nosed edge. This is to prevent the possible danger of a wheelchair coming to an abrupt halt. Overly high sills can be a solid obstacle to the front castors of a wheelchair.
- d) As previously mentioned in 2 above, some safety signposts would be desirable in the Remembrance gardens.

Conclusion

In comparison with other crematoriums the Chiltern Crematorium has very good access to its 2 chapels and it is abundantly clear that Management has made great strides to achieve this high standard. Particular credit should go to the Staff for their helpful attitude in overcoming the occasional obstacle that may present itself.

Nigel McAlister
South Bucks & Chiltern Access Group

**CHILTERNS CREMATORIUM JOINT COMMITTEE
21 JUNE 2012**

REPORT OF THE TREASURER

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2011/12

(Contact Officer: Alison Howes 01494 732260)

RECOMMENDATION

- 1. To raise no objection to the appointment of Mazars LLP as the appointed auditor for future audits 2012/13 - 2017/18.**
- 2. That the Small Bodies Annual Return for the year ended 31 March 2012 be approved and signed by the Chairman of the Joint Committee, the Clerk and Treasurer.**
- 3. That the accumulated revenue surplus be retained by the Joint Committee for future capital investment.**

Accounts and Audit Regulations (England) 2011

Appointment of External Auditor and Audit Fee

1. The Audit Commission appointed Mazars LLP to audit the accounts of Chilterns Crematorium Joint Committee for a two year period, upto the year ending 31 March 2012.
2. 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. In line with last year it is anticipated that all audit work will be continue to be carried out remotely via the Small Bodies Annual Return and supplementary supporting documents.
3. The fees for limited assurance audit for small bodies are based on bands of annual income or expenditure (whichever is the higher). The anticipated audit fee for the Joint Committee 2011/12 audit will be £2,500.
4. The Audit Commission is currently consulting on the appointment of external auditors for 2012/13 – 2017/18. Mazars LLP have been awarded the grouping in Buckinghamshire which includes the Crematorium, fees based on bands of annual income or expenditure (whichever is the higher) for 2012/13 currently quoted at £2,000 pa. Any objection to the appointment of Mazars LLP must be registered by Friday 29th June 2012.

Small Bodies Annual Return for the year ended 31 March 2012

5. The Small Bodies Annual Return for the year ended 31 March 2012 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)

6. 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.

7. To supplement the information contained in the Annual Return and to aid Members understanding of the financial position of the Joint Committee officers have included the Income and Expenditure Account and Balance Sheet at ***Appendix 2***.

Income and Expenditure

8. The key points to note for 2011/12 are:-
 - A revenue surplus of £514,445 compared to a budgeted surplus of £366,545
 - Higher income from fees & charges as the actual number of cremations exceeded the budgeted assumption
 - An improvement in income from investments (2011 £12,461 2012 £33,093) but still significantly lower than in previous years due to the continuing low interest rates
 - A lower than anticipated VAT loss due to revenue expenditure being lower overall than budgeted
 - Crematory floor works were delayed into 2012/13 due to teething problems with the abatement filtration systems, budgeted at £10,000
 - The project for the scanning of hand written Cremation Registers was initially started but was placed on hold due to the long term sickness of the Senior Administrator. The process was resumed in the 4th quarter of 2011/12 but due to additional evaluation and clarification requirements on quotes received, the project and costs have slipped into 2012/13
 - Capital expenditure during the year of £350,588 is mainly attributable to the Mercury Abatement and Heat transfer works.

- An improved position on the General Fund balance, which as at 31 March 2012 was £2,914,646

Balance Sheet

9. The key points to note for 2011/12 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 £4.8 million. The Crematorium's assets were re-valued as at 1 April 2011. The revaluation (which includes the current capital spend on the abatement project) increased the net book value of the fixed assets by £1,626,148 as at 1st April 2011.
- 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 stand at just over £3 million, an increase of £600,000 over the 2010/11 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 £94,000, an increase of £75,000 over the previous year. This increase is due to timing differences only of recharges and creditor payment runs around the year end period and does not imply any delay in payment of monies owed.
- 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

10. 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

11. The apportionment between constituent authorities of the General Fund balance of £2.9 million as at 31 March 2012 is shown in the table below. The retention of the accumulated balance by the Joint Committee is necessary to meet scheduled future capital investment. This will be subject to further review when the financial strategy and 2012/13 budgets are considered later in the year.

District Council	Balance 31.3.2011	Apportionment 2011/2012	Balance 31.3.2012
	£	£	£
Aylesbury Vale	674,290.42	164,292.71	838,583.13
Chiltern	718,426.94	132,306.52	850,733.46
Wycombe	1,007,484.19	217,845.35	1,225,329.54
Totals	2,400,201.55	514,444.58	2,914,646.13

Small Bodies in England

Electronic annual return

Year ended 31 March 2012

Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return summarising their activities at the end of each financial year.

The annual return on pages 2 to 5 is made up of four sections:

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

The body must approve this annual return no later than 30 June 2012.

Completing your electronic annual return (eAR)

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return. For further information on eAR go to <http://www.audit-commission.gov.uk/audit-regime/support-guidance/Pages/Annualreturn.aspx>

Once downloaded you are able to complete certain sections of this e-annual return. You must then print the e-annual return to complete the remainder of the information required before approval by the body. The sections available for completion electronically are:

- the name of your body in sections 1, 2 and 4 on pages 2, 3 and 5
- boxes 1 to 10 in Section 1 on page 2; and
- the responses in boxes 1 to 8 in Section 2 on page 3.

You cannot save the e-annual return or send it electronically. You may only print it.

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

Send the annual return, together with your bank reconciliation as at 31 March 2012, 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.

Your auditor will identify and ask for any documents needed for audit. Therefore, unless requested 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. You must publish or display the audited annual return by 30 September 2012.

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 may be found 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 or www.slcc.co.uk) or from the members area of the Association of Drainage Authorities website (www.ada.org.uk).

Section 1 – Accounting statements for:

CHILTERNES CREMATORIUM JOINT COMMITTEE			
	Year ending		Notes and guidance
	31 March 2011 0	31 March 2012 0	
1 Balances brought forward	2,157,700	2,400,202	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 q	1,504,659	1,626,802	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (box 2). Include any grants received here.
4 (-) Staff costs	-389,687	-390,269	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 qq qq	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other qq qq	-872,470	-722,088	Total expenditure or payments as recorded in the cashbook less staff costs (box 4) and loan interest/capital repayments (box 5).
7 (=) Balances carried forward	2,400,202	2,914,646	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term qq q qq	2,300,703	2,892,346	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 qq qq q	3,386,865	4,842,865	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 2012 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

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

and recorded as minute reference:

Signed by Chair of meeting approving these accounting statements:

Date

Section 2 – Annual governance statement

We acknowledge as the members of:

CHILTERNES 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 2012, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We 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 maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and 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 took 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 it has the legal power to do and conformed to codes of practice and standards in the way it has done so.
4 We 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 gave all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We assessed the risks facing the body and taken appropriate steps to manage those risks, including the introduction of internal controls and external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	considered the financial and other risks it faces and dealt with them properly.
6 We 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 took 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 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 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. Describe how the body will address the weaknesses identified.

Section 4 – Annual internal audit report to

CHILTERNNS CREMATORIUM JOINT COMMITTEE

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 2012.

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.			
B The body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.			
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
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.			
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.			
H Asset and investments registers were complete and accurate and properly maintained.			
I Periodic and year-end bank account reconciliations were properly carried out.			
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.			

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 2012 annual return

- 1 Proper practices for preparing this annual return are found in the *Practitioners' Guides**. These publications are updated from time to time and contain everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines if you want to talk through any problem you may encounter. If you are using the electronic annual return (e-AR) read carefully the guidance on page 1.
- 2 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 drawn to the attention of and approved by the body, properly initialled and an explanation 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 to the auditor.
- 4 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 of 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, note their value on the bank reconciliation. The auditor should be able to agree your bank reconciliation to Box 8 on the accounting statements. **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 **Explain fully significant variances in the accounting statements on page 2.** Do not just send in a copy of your detailed accounting records instead of this explanation. The auditor wants to know that * * understand the reasons for all variances. 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 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2011) equals the balance brought forward in the current year (Box 1 of 2012).
- 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?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Approval by the body confirmed by signature of Chair of meeting approving the accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2012 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All red boxes completed by internal audit and explanations provided?	

*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

CHILTERN CREMATORIUM JOINT COMMITTEE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2012			
Actuals 2010/11	Expenditure	Actuals 2011/12	Revised Budget 2011/12
£		£	£
	Employees		
356,451	Salaries, Wages & Associated Expenses	355,806	365,190
33,236	Medical Referees - Fees & Expenses	34,429	33,500
0	Organists' Fees	34	300
389,687		390,269	398,990
	Premises Premises Related Expenses		
15,106	Maintenance of Buildings	14,323	25,000
2,629	Security	26,781	28,400
3,550	Waste Disposal	3,444	3,600
11,245	Maintenance of Grounds	20,658	21,000
29,054	Maintenance of Cremators, Plant & Equipment	16,875	20,000
11,474	Electric	17,096	13,620
34,455	Gas	29,229	35,640
74,181	Rates	90,850	90,850
1,203	Water	710	1,000
7,827	Furniture & Fittings	7,990	20,000
2,889	Cleaning Materials & Equipment	3,127	3,000
11,844	Insurances	12,137	10,260
205,457		243,220	272,370
	Supplies & Services		
0	Asset Valuations	500	500.00
1,500	Consultancy	11,149	12,850.00
2,053	Vending	1,088	1,000.00
1,206	Clothing	943	1,100.00
3,680	Printing and Stationery	4,275	4,000.00
331	Books & Publications	326	330.00
3,109	Postages	3,490	3,100.00
3,018	Telephones	3,094	3,000.00
1,030	Conference Expenses	459	260.00
2,420	Courses / Seminars	485	1,000.00
669	Subscriptions	547	660.00
774	Registrations - EPA/ Data Protection	774	775.00
193	Open Day Reception charges	240	240.00
82	General Advertising	0	100.00
450	Authority Cremation Cost Refunds	470	940.00
10,564	Plaques	10,244	10,800.00
3,501	Urns & Caskets	3,068	3,500.00
15,064	Book of Remembrance	16,163	15,000.00
1,343	Memorial Seats	0	1,000.00
9,373	Wesley Music Service	10,677	10,000.00
737	Miscellaneous Expenses	49	200.00
9,400	External Audit Fees	2,500	2,500.00
37,221	VAT Provision	27,502	35,000.00
735	Bank Charges	727	800.00
27,000	Chiltern District Support Costs	29,510	29,510.00
135,453		128,280	138,165
96,811	Capital Charges (Depn)	170,148	0
827,408	TOTAL EXPENDITURE	931,917	809,525

APPENDIX 2

CHILTERN CREMATORIUM JOINT COMMITTEE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2012			
Actuals 2010/11	Income	Actuals 2011/12	Revised Budget 2011/12
£			
	Fees & Charges		
-1,358,291	Cremations	-1,458,725	-1,410,000
-6,619	Chapel of Rest	-6,525	-6,180
-1,115	Audio Visual Media	-2,238	-2,000
-37,370	Plaques - Leather / Stone	-34,621	-37,700
-43,525	Plaques - Roses & Seats	-41,769	-40,400
-34,379	Book of Remembrance	-33,333	-29,500
-414	Carriage & Post	-367	-400
-5,490	Miscellaneous Income	-9,715	-9,700
-1,487,203		-1,587,293	-1,535,880
	Other Income		
0	Grant	-1,000	0
-1,225	Bulb Donations	-1,442	-1,350
-12,461	Bank & Other Interest	-33,093	-32,800
-1,229	Vending	-1,433	-1,300
-2,541	Property Rental	-2,541	-2,540
-17,456		-39,509	-37,990
-1,504,659	TOTAL INCOME	-1,626,802	-1,573,870
-96,811	Asset Management Revenue Account	-170,148	0
-774,062	NET OPERATING SURPLUS	-865,033	-764,345
531,560	Revenue Contribution to Capital Outlay	350,588	397,800
-242,502	SURPLUS/(DEFICIT) FOR YEAR	-514,445	-366,545
	Distributed to Constituent Authority Accounts Pro-rata to no. of cremations in each district:		
-71,861	Aylesbury Vale D.C.	-164,293	-108,619
-65,892	Chiltern D.C.	-132,307	-99,597
-104,749	Wycombe D.C.	-217,845	-158,329
-242,502		-514,445	-366,545

APPENDIX 2

2010/11	CHILTERN CREMATORIUM JOINT COMMITTEE BALANCE SHEET AS AT 31 MARCH 2012	2011/12
	Fixed Assets	
3,381,866	Land and Buildings	4,839,532
4,999	Furniture and Fittings	3,333
3,386,865	TOTAL FIXED ASSETS	4,842,865
	Current Assets	
	Stocks and work in progress	
594	Vending machines	577
0	Miniature Books	497
922	Memorial Cards	616
2,950	Stone Memorials	2,010
4,466		3,700
	Debtors	
114,892	Sundry debtors	113,218
0	H M C & E	0
114,892		113,218
	Investments	
1,123,633	Abbey National	281,379
1,000,000	Co-op one year fixed	2,000,000
2,123,633		2,281,379
	Cash in hand	
167,020	Co-op PSR A/c	600,917
10,000	Co-op Current A/c	10,000
0	Business Call A/c	0
0	Current a/c	0
50	Petty cash	50
177,070		610,967
2,420,061	TOTAL CURRENT ASSETS	3,009,264
	Creditors	
0	Sundry creditors	0
-3,359	H M C & E	-4,415
-16,500	Estimated Creditors	-90,203
-19,859	TOTAL CURRENT LIABILITES	-94,618
5,787,067	TOTAL ASSETS LESS LIABILITES	7,757,511
	Financed By	
0.00	Revaluation Reserve	-1,626,148
-3,386,865	Capital Adjustment Reserve	-3,216,717
	Reserves	
-674,291	Constituent Auth - AVDC	-838,583
-718,427	Constituent Auth - CDC	-850,733
-1,007,484	Constituent Auth - WDC	-1,225,330
-5,787,067	NET EQUITY	-7,757,511

APPENDIX 2

CHILTERNs CREMATORIUM JOINT COMMITTEE
CASHFLOW STATEMENT 31ST MARCH 2012

	£	£	£
REVENUE ACTIVITIES			
Expenditure			
Cash paid to and on behalf of employees	-391168		
Other operating costs	<u>-645664</u>		
		-1036832	
Income			
Cash received for goods and services	1591842		
Other revenue income	<u>3541</u>		
		<u>1595383</u>	
			558551
SERVICING OF FINANCE			
Expenditure			
Interest Paid	0		
Income			
Interest Received	<u>33093</u>		
		<u>33093</u>	
			33093
CAPITAL ACTIVITIES			
Expenditure			
Purchase of Fixed Assets	0		
Income			
Sale of Fixed Assets	0		
		<u>0</u>	
			<u>0</u>
Net Cash (-inflow)/outflow before Financing			591644
Expenditure			
Repayments of amounts borrowed	0		
Income			
New Loans raised	0		
		<u>0</u>	
			<u>0</u>
Management of Liquid Resources			<u>591644</u>
	Bal 1.4.11	Bal1.4.12	Movement
	£	£	£
Net Increase in short term deposits	2300703	2892347	591644
Increase/Decrease in cash and cash equivalents			<u>591644</u>
RECONCILIATION OF SURPLUS TO NET CASHFLOW			
Surplus for Year			514445
Add: Depreciation/ Notional Interest			<u>96811</u>
			611256
Less:			
Increase in Capital Charges Recovered		-96811	
Increase in Debtors		1674	
Decrease In H M C & E Creditor		1057	
Decrease in Stocks		766	
Increase in Creditors		73702	
			<u>-19612</u>
			<u>591644</u>