

Chilterns Crematorium Joint Committee

Wednesday, 11th September, 2013 at 2.00 pm

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

A G E N D A

- 1 Election of Chairman
To elect a Chairman for the Municipal Year 2013/14.
- 2 Appointment of Vice-Chairman
To appoint a Vice-Chairman for the Municipal Year 2013/14.
- 3 Minutes (*Pages 1 - 6*)
To sign the Minutes of the meeting held on 7 March 2013.
- 4 Apologies for Absence
- 5 Declarations of Interest
- 6 Financial Statements for the Financial Year 2012/13 (*Pages 7 - 10*)
Appendix 1 (Pages 11 - 16)
Appendix 2 (Pages 17 - 20)
- 7 Annual Report 2012/13 (*Pages 21 - 30*)
58th Annual Report (Circulated Separately)
- 8 Milton Chapel Floor (*Pages 31 - 32*)
- 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*)
Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information)
- 11 Date and Time of Next Meeting
Members are asked to agree the date of the next meeting.

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 Tony Green	Wycombe District Council
Councillor Mrs Jean Teesdale	Wycombe District Council

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This Agenda should be considered as a Notice – under Regulation 5 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 – of an intention to meet in private to consider any items listed on the Agenda under Private Reports. The reason for the item being considered in private, that being the relevant paragraph number and description from Schedule 12A of the Local Government Act 1972 is detailed on this Agenda. Representations received (if any) regarding the items being considered in private (together with any response) are also detailed on this Agenda.

**MINUTES of the Meeting of the
CHILTERNS CREMATORIUM JOINT COMMITTEE**
held on **7 MARCH 2013**
at **CHILTERN DISTRICT COUNCIL**

PRESENT:

Councillor	M R Smith	Chiltern District Council	- Chairman
“	Ms K S Wood	Wycombe District Council	- Vice-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) and D Carroll (Wycombe District Council).

9 MINUTES OF PREVIOUS MEETING

The Minutes of the meeting of the Joint Committee held on 18 July 2012 were agreed and signed by the Chairman as a correct record.

10 DONATION TO IAIN RENNIE HOSPICE

All metals remaining following a cremation were sent for recycling through a national scheme of which the Chilterns Crematorium was a member. To date over £1M of the net profits from this had been donated to death related charities. The Iain Rennie Hospice at Home had been nominated to receive this year's donation and the Chairman presented a cheque for £4,333 to Robert Breakwell, the charity's Business Development Director/Corporate Relations Manager.

11 DECLARATIONS OF INTEREST

There were no declarations of interest.

12 ANNUAL CONFERENCE

The next Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM) was due to be held in October 2013 and it was

RESOLVED –

That the Chairman of the Joint Committee and the Superintendent, or suitable substitutes, be nominated to attend the 2013 ICCM Annual Conference.

13 LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS

The Joint Committee, after noting that attendees at last year's annual liaison meetings had confirmed that it was a useful meeting, then

RESOLVED –

That the next Liaison Meeting be held at the Crematorium at 6.45 pm on Thursday 13 June, to be preceded by refreshments at 6.00 pm.

14 COMPLAINTS AND COMPLIMENTS 2012

The Joint Committee received a report giving details of complaints and compliments that had been received about the Crematorium in 2012 and the action that had been taken in response to the comments received. 11 substantial complaints had been received in 2012 which compared to 21 received the previous year.

At the meeting held on 24 January 2012, the Joint Committee, in response to comments that had been received regarding sound issues in the Hampden chapel, had requested that a feasibility study be undertaken for the installation of a PA system in the Hampden chapel. It was noted that a PA system had been installed and that further improvements had also been made to the loop and sound system in the Milton chapel.

RESOLVED –

That the report be noted.

15 SERVICE PLAN 2013 - 14

The Joint Committee considered the Crematorium Service Plan for 2013/14. After noting in particular the key projects that had taken place during the previous year, and those that would continue into the following year, it was

RESOLVED –

That the Crematorium Service Plan for 2013/14 be approved.

16 MILTON FUNERAL CHAPEL: REPLACEMENT OF FLOOR

Members were pleased to note that the Milton chapel floor had successfully been replaced during the summer 2012. The remedy of this final outstanding defect had concluded, within budget, the second funeral chapel project. The Joint Committee recognised that the addition of a larger second chapel had been successful and was an important asset to the crematorium.

RESOLVED –**That the report be noted.****17 CAPITAL PROGRAMME 2012/13 TO 2016/17**

The Joint Committee received a report setting out details of the proposed Chilterns Crematorium Capital Programme covering the period 2012/13 to 2016/17. 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 Project
- Relining Cremators
- Site Development
- Driveway and Car Park Re-surfacing
- CCTV
- Coffin Charger
- Flat Roof Re-felting

Members were pleased to note that a long term capital and maintenance programme had been implemented to facilitate forward planning for the Crematorium. This document looked 20 years ahead and showed estimated spend of £2.6 Million including £1 Million for cremator replacement.

RESOLVED –

- 1. That the proposed Capital Programme for 2012/13 to 2016/17 be agreed.**
- 2. That the Long Term Capital Maintenance Programme be noted.**

18 REVIEW OF FEES AND CHARGES

The Joint Committee received a report setting out proposed fees and charges from 1 April 2013 based on a general increase of 3% over the current year charges.

Members considered a proposed increase of 3.1% for the main cremation fee for 2013/14. It was noted that at this level the fee was likely to remain low in comparison to neighbouring authorities and this would facilitate the progress of a new crematorium. After noting that significant savings had been made at the Crematorium, it was

RESOLVED –

That the fees and charges for 2013/14 as shown in appendix 2 of the report be agreed and the main cremation fee be set at £505 with effect 1 April 2013.

19 REVENUE BUDGET REVISED 2012/13 AND ORIGINAL 2013/14

The Joint Committee received a report setting out details of the Chilterns Crematorium Revenue Budget for 2012/13 Revised and 2013/14 Original.

The revised budget for 2012/13 showed an estimated revenue surplus, before capital expenditure, of £801,205 compared to an original projected surplus of £815,710.

The original budget for 2013/14 showed an estimated revenue surplus, before capital expenditure, of £838,367 compared to an original base position in 2012/13 of a projected surplus of £815,710. The reasons for the budget variations that made up these increases were set out in the report.

It was noted that due to adjustments made to capital expenditure in light of the rolling nature of projects the £187,107 deficit for the year 2012/13 was now a surplus of £571,612.

RESOLVED –

That the 2012/2013 Revised and 2013/2014 Original revenue budgets be approved.

20 MEDIUM TERM FINANCIAL STRATEGY

The Joint Committee received a report reviewing the financial position of the Chilterns Crematorium in the medium term from 2014/15 to 2016/17. The report set out in a table the forecast position for the next three years. It was noted that although a deficit was forecast for the years 2014/15 and 2015/16, borrowing would not be required and the actual position for each year would depend on the progress made with the Crematorium site search project.

RESOLVED –

That the Medium Term Financial Strategy forecast be noted.

21 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.

22 AYLESBURY CREMATORIUM

A feasibility study had confirmed the need for a crematorium in Aylesbury, and the Joint Committee at the meeting on 24 February 2010 resolved to build a crematorium themselves.

Since this time an extensive site search had taken place and the Joint Committee at the meeting on the 18 July 2012 agreed that an option on a site located in Aylesbury be approved. Members received an update on the progress that had made to date. Members noted in particular that contact had been made by the agent of another site landowner and it was agreed that a letter of response would be sent to the agent.

Following a discussion the Joint Committee identified two sites to be revisited. After noting that additional funding may be required to advance this work it was moved by Councillor M Smith, seconded by Councillor N Rose and

RESOLVED –

- 1. That the report be noted.**
- 2. That authority be delegated to the Clerk and Treasurer, in consultation with the Chairman, to approve additional expenditure, if required, to progress the Crematorium site search.**

23 STONE MEMORIAL PLAQUE SUPPLIER CONTRACT

The Joint Committee considered a report on the stone memorial plaque supplier contract, and after noting that the review of commemoration was a high priority for 2013/14, it was

RESOLVED –

That the Columbarium Company be confirmed as the current supplier of stone memorial plaques pending any decisions arising from the commemoration review and after which the supply shall be subjected to a new quotation exercise by the end of the financial year 2013/14 at the latest.

24 DATE AND TIME OF NEXT MEETING

It was agreed that the next meeting would be held on Wednesday 19 June at 10.00 am (Chiltern District Council).

In order to facilitate to arrangements for signing off the financial statements for the financial year 2012/13, it was moved by Councillor N Rose, seconded by Councillor D Thompson, and

RESOLVED –

That in the event that a meeting of the Chilterns Crematorium Joint Committee is not held on 19 June then the recommendations of the report for the financial statements for the financial year 2012/13, including the approval of the Small Bodies Annual Return for the year ended 31 March 2013, be approved via a virtual meeting of the Chilterns Crematorium Joint Committee.

The meeting ended at 3.02 pm

**CHILTERNS CREMATORIUM JOINT COMMITTEE
11th SEPTEMBER 2013**

REPORT OF THE TREASURER

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2012/13

(Contact Officer: Tina Pearce 01494 732233)

RECOMMENDATION

1. That the Small Bodies Annual Return for the year ended 31 March 2013 approved by virtual means prior to 30th June and signed by the Chairman of the Joint Committee, the Clerk and Treasurer be formally approved.
2. That the accumulated revenue surplus be retained by the Joint Committee for future capital investment.

Small Bodies Annual Return for the year ended 31 March 2013

1. The Small Bodies Annual Return for the year ended 31 March 2013 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
2. It should be noted that all Sections were approved and formally signed following “virtual” approval from Members of the Committee as a formal meeting could not be convened prior to the deadline date of 30th June 2013.
3. 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

4. The key points to note for 2012/13 are:-

- A revenue surplus of £638,375 compared to a budgeted surplus of £571,612
- Higher income from cremations as the actual number exceeded the budgeted assumption by 73 giving £35k additional income.
- Miscellaneous income includes one off items of £4k for filming and £14.6k recovery from the insurers for copper theft and damage.
- Gas expenditure came in under budget by £7.5k. There are no other significant variances.
- Capital expenditure during the year of £235,308 covers re-lining of a cremator, residual Mercury Abatement and Heat transfer works and the installation of CCTV. Irrecoverable VAT included in this figure was £44k.
- An improved position on the General Fund balance, which as at 31 March 2013 was £3,553,021

Balance Sheet

5. The key points to note for 2012/13 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 £3.8 million. It must be noted that the re-valuation reported last year has been removed from the values stated on the instruction of the External Auditors and that all values now remain fixed as at 1st April 2011 without depreciation, this is due the Crematorium now being audited under Small Body Regulations. Additional appropriate Capital spend will be added to this value at cost. For 2012/13 an additional £139,234 has been included in the Total Asset value.
- 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 £3.6 million, an increase of £600,000 over the 2011/12 position which reflects the 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 £133,000, an increase of £39,000 over the previous year. This increase is due to timing differences only of recharges 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.

General Fund Reserve

6. The apportionment between constituent authorities of the General Fund balance of £3.5 million as at 31 March 2013 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 2013/14 budgets are considered later in the year.

District Council	Balance 31.3.2012	Apportionment 2012/2013	Balance 31.3.2013
	£	£	£
Aylesbury Vale	838,583.13	195,502.30	1,034,085.43
Chiltern	850,733.46	162,049.00	1,012,782.46
Wycombe	1,225,329.54	280,823.55	1,506,153.09
Totals	2,914,646.13	638,374.85	3,553,020.98

Small Bodies in England

Annual return for the year ended

31 March 2013

Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their annual 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 appointed by the Audit Commission.
- **Section 4** is completed by the body's internal audit provider.

Each body must approve this annual return no later than 30 June 2013.

Completing your annual return

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

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 2013, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your auditor will identify and ask for any additional 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 2013.

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 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 2012/13 for:


Enter name of reporting body here:

CHILTERN CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance
	31 March 2012 £	31 March 2013 £	
1 Balances brought forward	2,400,202	2,914,646	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 income Receipts	1,626,802	1,704,733	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	-390,269	-382,790	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 Repayments	0	0	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other Payments	-722,088	-683,568	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	2,914,646	3,553,021	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term balances Investments	2,892,347	3,591,870	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 plus other long term investments and assets	3,705,837	3,845,071	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 01 March
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 2013 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 25/06/2013


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

25/06/2013

and recorded as minute reference:

Minute 1

Signed by Chair of meeting approving these accounting statements:



Date 25/06/2013

Section 2 – Annual governance statement 2012/13

We acknowledge as the members of CHILTERNERS 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 2013, 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.	✓		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.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We 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.	✓		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 provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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.	✓		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.	✓		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 have included them in the accounting statements.	✓		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

MINUTE REFERENCE

dated 25/06/2013

Signed by:

Chair Michael R Smith

dated 25/06/13

Signed by:

Clerk [Signature]

dated 25/06/2013

***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 3 – External auditor certificate and opinion 2012/13

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2013 of:

CHILTERNES CREMATORIUM JOINT COMMITTEE (PLEASE PRINT THE NAME OF THE BODY NAME HERE)

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 2013; 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 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 signature

External auditor 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 2012/13 to

CHILTERNERS CREMATORIUM JOINT COMMITTEE ENTERING BODY NAME HERE

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 2013.

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 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, all 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, all 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: *H - NOT COVERED AS BODY DOES NOT HOLD SUCH REGISTERS AS ASSETS/INVESTMENTS DO NOT WARRANT IT.*

Name of person who carried out the internal audit: G. S. OSCARTON

Signature of person who carried out the internal audit: *G. S. OSCARTON* Date: 25/06/2013

***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).

Appendix 1

Guidance notes on completing the 2012/13 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the *Practitioners' Guides** which 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.
- 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 external 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 external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external 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 external 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 external auditor must 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 external auditor wants to know that **you** 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 external 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 2012) equals the balance brought forward in the current year (Box 1 of 2013).
- 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 2013 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 2013			
Actuals 2011/12	Expenditure	Actuals 2012/13	Revised Budget 2012/13
£		£	£
	Employees		
355,806	Salaries, Wages & Associated Expenses	349,672	347,000
34,429	Medical Referees - Fees & Expenses	33,118	34,000
34	Organists' Fees	0	300
390,269		382,790	381,490
	Premises Premises Related Expenses		
14,323	Maintenance of Buildings	49,500	52,000
26,781	Security	14,614	16,000
3,444	Waste Disposal	3,967	5,000
20,658	Maintenance of Grounds	17,021	16,000
16,875	Maintenance of Cremators, Plant & Equipment	23,889	23,500
17,096	Electric	17,657	16,050
29,228	Gas	40,374	48,150
90,850	Rates	114,903	114,905
710	Water	934	730
7,990	Furniture & Fittings	16,335	16,300
3,127	Cleaning Materials & Equipment	3,267	3,000
12,137	Insurances	10,641	10,540
243,220		313,100	322,175
	Supplies & Services		
500	Asset Valuations	0	0.00
11,150	Consultancy	1,499	2,000.00
1,088	Vending	1,585	1,030.00
943	Clothing	1,027	1,100.00
4,275	Printing and Stationery	4,542	5,500.00
326	Books & Publications	27	245.00
3,490	Postages	4,477	4,700.00
3,094	Telephones	2,886	3,100.00
459	Conference Expenses	495	495.00
485	Courses / Seminars	2,271	2,000.00
547	Subscriptions	667	680.00
774	Registrations - EPA/ Data Protection	774	775.00
240	Open Day Reception charges	141	145.00
0	General Advertising	1,790	0.00
470	Authority Cremation Cost Refunds	470	970.00
10,245	Plaques	7,285	10,500.00
3,068	Urns & Caskets	3,332	3,300.00
16,163	Book of Remembrance	14,559	15,000.00
0	Memorial Seats	2,230	2,230.00
10,678	Wesley Music Service	10,470	11,000.00
49	Miscellaneous Expenses	208	200.00
2,500	External Audit Fees	3,000	3,000.00
27,502	VAT Provision	41,124	40,000.00
727	Bank Charges	969	920.00
29,510	Chiltern District Support Costs	29,330	29,330.00
128,279		135,160	138,220
0	Capital Charges (Depn)	0	0
761,769	TOTAL EXPENDITURE	831,050	841,885

APPENDIX 2

CHILTERN CREMATORIUM JOINT COMMITTEE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2013			
Actuals 2011/12	Income	Actuals 2012/13	Revised Budget 2012/13
£			
	Fees & Charges		
-1,458,725	Cremations	-1,507,713	1,470,000
-6,525	Chapel of Rest	-7,769	7,200
-2,238	Audio Visual Media	-3,638	3,500
-34,622	Plaques - Leather / Stone	-30,364	28,000
-41,769	Plaques - Roses & Seats	-45,716	45,750
-33,333	Book of Remembrance	-31,285	32,000
-367	Carriage & Post	-232	200
-9,715	Miscellaneous Income	-29,111	7,600
-1,587,293		-1,655,829	1,594,250
	Other Income		
-1,000	Grant	0	0
-1,442	Bulb Donations	-1,836	1,850
-33,093	Bank & Other Interest	-43,134	43,100
-1,433	Vending	-1,394	1,350
-2,541	Property Rental	-2,541	2,540
-39,508		-48,906	0
-1,626,802	TOTAL INCOME	-1,704,733	1,643,090
0	Asset Management Revenue Account	0	0
-865,033	NET OPERATING SURPLUS	-873,683	-801,205
350,588	Revenue Contribution to Capital Outlay	235,308	229,593
-514,445	SURPLUS/(DEFICIT) FOR YEAR	-638,375	571,612
	Distributed to Constituent Authority Accounts Pro-rata to no. of cremations in each district:		
-164,293	Aylesbury Vale D.C.	-195,502	-182,550
-132,307	Chiltern D.C.	-162,049	-147,009
-217,846	Wycombe D.C.	-280,824	-242,053
-514,445		-638,375	-571,612

APPENDIX 2

2011/12	CHILTERN CREMATORIUM JOINT COMMITTEE BALANCE SHEET AS AT 31 MARCH 2013	2012/13
	Fixed Assets	
3,700,838	Land and Buildings	3,840,072
0	Infrastructure assets	0
0	Vehicle Plant and Equipment	0
4,999	Furniture and Fittings	4,999
3,705,837	TOTAL FIXED ASSETS	3,845,071
	Current Assets	
	Stocks and work in progress	
577	Vending machines	618
497	Miniature Books	197
616	Memorial Cards	433
2,010	Stone Memorials	2,270
3,700		3,518
	Debtors	
113,218	Sundry debtors	91,351
0	H M C & E	0
113,218		91,351
	Investments	
281,379	Abbey National	534,963
2,000,000	Co-op one year fixed	2,500,000
2,281,379		3,034,963
	Cash in hand	
600,917	Co-op PSR A/c	557,049
10,000	Co-op Current A/c	-142
0	Business Call A/c	0
0	Current a/c	0
50	Petty cash	0
610,967		556,907
3,009,264	TOTAL CURRENT ASSETS	3,686,739
	Creditors	
0	Sundry creditors	273
-4,415	H M C & E	-4,422
-90,203	Estimated Creditors	-129,569
-94,618	TOTAL CURRENT LIABILITES	-133,718
6,620,483	TOTAL ASSETS LESS LIABILITES	7,398,092
	Financed By	
0	Fixed Asset Restatement Reserve	0
-3,705,837	Capital Financing Reserve	-3,845,071
	Reserves	
-838,583	Constituent Auth - AVDC	-1,034,085
-850,733	Constituent Auth - CDC	-1,012,783
-1,225,330	Constituent Auth - WDC	-1,506,153
-6,620,483	NET EQUITY	-7,398,092

CHILTERNNS CREMATORIUM JOINT COMMITTEE

MEETING 11TH SEPTEMBER 2013

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

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

ANNUAL REPORT

Contact Officer: Alan Goodrum (01494) 732001 and Charles Howlett (01494) 724263

1. In accordance with Standing Order 7 the Fifty Eighth Annual Report of the Joint Committee is circulated to all members. Copies have been despatched to the three constituent authorities for distribution.

RECOMMENDATION

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

Background papers: None

CHILTERN CREMATORIUM JOINT COMMITTEE

MEETING 11TH SEPTEMBER 2013

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

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

MILTON CHAPEL FLOOR

Contact Officer: Charles Howlett (01494) 724263

1 At the last meeting the officers were pleased to report that the floor was successfully replaced during the summer of 2012 as planned. This was the last outstanding defect and its remedy successfully concluded, within budget, the second funeral chapel project which commenced with the appointment of the architects, Haverstock Associates, in May 2000, and saw the Milton chapel open for funerals in April 2005 (Minute 16, Meeting 7th March 2013 refers).

2 Since that meeting some of the newly laid floor tiles have shown signs of warping and lifting. Fortunately the number of tiles affected so far is limited but understandably this is a matter of concern. The architect in conjunction with the builder has carried out a thorough investigation but the outcome at this stage is inconclusive. The cause of the problem is moisture condensing on the underside of the tiles but no one knows how it is getting there. An initial test of the under-floor heating pipes did not reveal a leak. The problem has not worsened since the under-floor heating was switched off in the spring and so another theory is that the floor has been getting too hot. Some adjustments have been made and the temperatures will be regularly monitored this coming winter, as will the floor itself to see if any further problems occur.

This report is included for information.

Background papers: None

