

Chilterns Crematorium Joint Committee

Wednesday, 6th August, 2014 at 2.00 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 of the Committee for the remainder of the Municipal Year.
- 3 Appointment of Vice-Chairman
To appoint a Vice-Chairman of the Committee for the remainder of the Municipal Year.
- 4 Minutes (*Pages 5 - 10*)
To agree the Minutes of the meeting held on 12 February 2014.
- 5 Apologies for Absence
- 6 Declarations of Interest
- 7 Financial Statements for the Financial Year 2013/14 (*Pages 11 - 14*)
Appendix 1 (Pages 15 - 20)
Appendix 2 (Pages 21 - 24)
- 8 Annual Report 2013/14
In accordance with Standing Order 7 the Joint Committee is asked to formally approve and adopt the Fifty Ninth Annual Report of the Chilterns Crematorium Joint Committee.

59th Annual Report (*Circulated Separately*)

9 Appointment of Treasurer

To agree the appointment of the Director of Resources as Treasurer of the Chilterns Crematorium Joint Committee.

10 Information Item: Joint Contracts with South Bucks District Council (*Pages 25 - 26*)

11 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

12 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)

13 Next Meeting

Members are asked to agree a date and time for 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
Councillor Howard Mordue
Councillor Peter Martin
Councillor Graham Harris
Councillor Hugh McCarthy
Councillor Tony Green

Aylesbury Vale District Council
Aylesbury Vale District Council
Chiltern District Council
Chiltern District Council
Wycombe District Council
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
CHILTERN CREMATORIUM JOINT COMMITTEE
held on 12 FEBRUARY 2014
at CHILTERN DISTRICT COUNCIL at 2.30 pm**

PRESENT:

Councillor M R Smith Chiltern District Council - Chairman

Councillors: H Mordue Aylesbury Vale District Council
H McCarthy Wycombe District Council
N M Rose Chiltern District Council
A Green Wycombe District Council

APOLOGIES FOR ABSENCE were received from Councillor B Roberts (Aylesbury Vale District Council).

11 MINUTES

The Minutes of the meeting of the Joint Committee held on 11 September 2014 were agreed and signed by the Chairman as a correct record.

12 DECLARATIONS OF INTEREST

There were no declarations of interest.

13 ANNUAL CONFERENCE

The Chilterns Crematorium Joint Committee were asked to consider the attendance of the Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM). It was noted that this was a good event to attend, and it was

RESOLVED:

That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2014 ICCM Annual Conference.

14 LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS

Liaison meetings with persons taking services and Funeral Directors had been held for many years on an annual basis. The Committee were advised that the persons taking services and funeral directors would be invited to the consultation evening regarding the proposed Aylesbury Crematorium, and it was questioned whether a separate liaison meeting would be required.

RESOLVED:

That the liaison meeting with persons taking services and funeral directors be amalgamated with the Aylesbury Crematorium Consultation Evening, which would be held on 12 March at 6.30pm

15 COMPLAINTS AND COMPLIMENTS 2013

The Committee received an annual report outlining the complaints and compliments received in 2013. It was noted that compliments were not included in the report. The report outlined the 7 complaints that had been received, and this was out of 3000 services.

Councillors considered the report, and

RESOLVED:

That the report be noted.

16 SERVICE PLAN 2014 - 2015

The Committee considered the service plan for the Crematorium for 2013-14. It was noted that the woodland owned was purchase 20 years ago, and implementation of the woodland management and conservation plan would continue. The Crematorium in Amersham would be impacted by the proposed High Speed 2 rail, as the tunnel would be routed through the hill less than 100 meters away. It was noted that there was no plan for a woodland burial ground.

RESOLVED:

That the Crematorium Service Plan for 2014-15 be approved.

17 REVIEW OF MEMORIALS

Councillors received a report outlining a proposed review to the memorials offered by the crematorium. The rose bed memorial scheme was introduced when the crematorium was first opened. It was noted that the rose beds had not developed as well as had been thought. Concrete curbing had been put in place in the 1970s and wire fences had been placed to protect the rose beds from wildlife. While there had been no complaints, the rose bed income had decreased, as the number of plaques being renewed had decreased. It was noted that 2,600 plaques remained, and Councillors were asked to consider replacing the scheme.

The Committee were shown pictures of the type of memorial schemes that were in place at other crematoria. One example showed plaques on posts in

a garden of remembrance. It was proposed that any change to the scheme be phased over 5 years.

RESOLVED:

That a further report be considered by the Committee regarding possible options for memorial schemes

18 REVENUE BUDGET - REVISED 2013/14 AND ORIGINAL 2014/15

Councillors received the Revised Revenue Budget for 2013/14 and the Original Revenue Budget for 2014/15. It was noted that there was a surplus of £500,000.

RESOLVED:

That the Revised Revenue Budget for 2013/2014 and the Original Revenue Budget for 2014/15 be approved by the Joint Committee.

19 REVIEW OF FEES & CHARGES

Councillors received a report outlining the proposed fees for 2013/14. It was noted that the fees had been increased from £490 in 2012/13 to £505 in 2013/14. It was proposed that the fee for 2014/15 be increase to £520, and the Committee noted that these fees were very competitive when compared to neighbouring crematories.

RESOLVED:

That the fees and charges outlined in the report be agreed.

20 CAPITAL PROGRAMME 2013/14 TO 2016/17

The Committee received a report outlining the Capital Programme for the next five years. Councillors considered the major capital projects that were on the programme. One Councillor questioned whether the Programme had factored in enough inflation. Construction inflation had been hit by a 10% increase, and it was noted that the Programme allowed for a 15% increase, and was as realistic as possible. It was noted that an additional provision of £55,000 would be included in 2014/15.

RESOLVED:

That the proposed Capital programme for 2013/14 to 2017/18 be approved.

21 MEDIUM TERM FINANCIAL STRATEGY

The Committee considered the Medium Term Financial Strategy. Councillors noted that the strategy did not include revenue expenditure going forwards. The figures in the report relate only to the existing crematorium site and did not include the effects of a crematorium opening in the North of the County. The Joint Committee was stated to be in a strong financial position.

RESOLVED:

That the Medium Term Financial Strategy forecast be noted.

22 NEXT MEETING:**RESOLVED -**

That the next meeting would be held on Wednesday 26 March at 2.30 pm at Chiltern District Council.

23 EXCLUSION OF THE PUBLIC**RESOLVED –**

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

Note: the relevant paragraph number and description is indicated under the Minute heading.

24 AYLESBURY CREMATORIUM

Members of the Chiltern Crematorium Joint Committee were advised that the need for a crematorium in Aylesbury and the proposed programme were accepted by Aylesbury Vale District Council, but that the proposed design had not currently been accepted. The designer had been advised that new builds in open countryside must be an exceptional design and must be sensitive to the landscape. Examples of acceptable designs had been supplied by the Aylesbury Vale Planning Department.

The Committee viewed the current design for the Aylesbury Crematorium, and thanked the architect for attending the meeting. The current budget position regarding the Aylesbury Crematorium was noted, and it was stated that once planning permission had been granted the build would be subject to full tender processes.

Letters would be delivered to the affected villages on 20 February and a press release would be sent out on 26 February. A consultation evening would take place on 13 March.

RESOLVED:

1. That the additional expenditure of £68,806 incurred since the last meeting to obtain the Option and advance the preparation of the planning application as outlined in paragraph 52.16 of the report be formally ratified
2. That the additional expenditure of £108,806 outlined in paragraph 52.16 be approved
3. That the latest total budget position be noted
4. That the Joint Committee suspend Standing Orders relating to the further appointment of architectural services in respect of RIBA stages F-L and delegate authority for the Project Manager to negotiate with Haverstock (subject to continuing food performance) to carry out 'phases 2 & 3 of the project, or alternatively for a further appointment process to be undertaken if Haverstock are not to be used
5. That up to £135,000 expenditure for the continuation of the project into phase 2 be approved
6. That authority is delegated to the Clerk and Treasurer, in consultation with the Chairman, to approve additional expenditure in relation to phases 1 and 2 if required.
7. That authority is delegated to the Project Manager in consultation with the Clerk, Treasurer and Chairman to sign off the final design prior to the submission of the planning application.

The meeting ended at 4.20 pm

**CHILTERNS CREMATORIUM JOINT COMMITTEE
6 AUGUST 2014****REPORT OF THE TREASURER****FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2013/14**

(Contact Officer: Tina Pearce 01494 732233)

RECOMMENDATION

1. That the Small Bodies Annual Return for the year ended 31 March 2014 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 2014
Accounts and Audit Regulations (England) 2011***

Background

1. In March 2011 the Department for Communities and Local Government published the Accounts and Audit (England) Regulations 2011. These regulations came into force on 31 March 2011 and apply to the preparation, approval and audit of statements of accounts and other accounting statements in respect of the year ending 31 March 2011 and later years.
2. These regulations were of particular importance to Chilterns Crematorium Joint Committee as they contained a revised threshold in the definition of “smaller relevant bodies”. The threshold had been raised from £1 million to £6.5 million (applied to gross expenditure or gross income, whichever is higher). The Joint Committee reverted to the category of “smaller relevant body” as its gross income at the time was £1.5 million and still remains below the upper limit.
3. “Smaller relevant bodies” are permitted to prepare simpler published accounts and are subject to less demanding procedural requirements and less rigorous external audit with a resultant reduction in audit fee. The Joint Committee opted to adopt the Smaller Bodies approach in June 2011.
4. The Audit Commission have appointed Mazars LLP to audit the accounts of Chilterns Crematorium Joint Committee.

5. The audit will be carried out under the Audit Commission's limited assurance audit approach. This requires the completion and submission of an annual return which must be approved by the relevant body by 30 June. It is anticipated that all audit work will be carried out remotely via the Small Bodies Annual Return and supplementary supporting documents and is completed and signed off by the Auditors by 30th September.
6. Once completed, the outcome of the Audit will be reported to the Joint Committee at the next available meeting.

Current Year

7. The Small Bodies Annual Return for the year ended 31 March 2014 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
8. 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

9. The key points to note for 2013/14 are:-

- A revenue surplus of £868,114 compared to a budgeted surplus of £561,602.
- Higher income from cremations as the actual number exceeded the budgeted assumption by 113 giving £57k additional income.
- Business Rates have been offset by a refund of £26k. This relates to a valuation appeal covering a number of previous years and has been offset in the revenue account thus showing a reduction against revised budget.
- Miscellaneous income includes Extended Service Time bookings but does not include the Business Rate refund.
- Maintenance of Buildings included costs for redecoration works and flat roof re-felting, both these works came in under estimate with a saving of £15k. Provision was made for works on the Bungalows, this expenditure has rolled into 2014/15 and accounts for the remaining reduction in spend against revised estimate.
- Insurance premiums included in the current year cover a 16 month period to 31st March 2015. This allows for Chiltern District Council (including the Crematorium) insurance year to align with South Bucks policy period to assist with a joint tender exercise. This is one off re-alignment, previously annual premium cover due from 1st December have been recorded in the financial year of payment, no prepayment over financial years has been recorded, the impact of this payment and approach is that there will be no charge showing in the 2014/15 Accounts for Insurance.
- There are no other significant variances.
- Capital expenditure during the year of £129,150 includes retention release for Mercury Abatement - £7.5K and initial costs associated with the potential New Crematorium - £119K. Irrecoverable VAT included in the total figure was £16.7k.
- An improved position on the General Fund balance, which as at 31 March 2014 stands at £4,421,135

Balance Sheet

10. The key points to note for 2013/14 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 £3.9 million. All values remain fixed as at 1st April 2011 without depreciation, in accordance with Small Body Regulations. Additional appropriate Capital spend has been added to this value at cost. For 2013/14 an additional £126,503 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 £4.5million, an increase of £900,000 over the 2012/13 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 £101,000, a decrease of £32,000 over the previous year. The main creditor for the Crematorium at year end is Chiltern District Council for service and salary recharges. It 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

11. The apportionment between constituent authorities of the General Fund balance of £4.4 million as at 31 March 2014 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 2014/15 budgets are considered later in the year.

District Council	Balance 31.3.2013	Apportionment 2013/2014	Balance 31.3.2014
	£	£	£
Aylesbury Vale	1,034,085.43	267,402.56	1,301,487.99
Chiltern	1,012,782.46	236,758.31	1,249,540.77
Wycombe	1,506,153.09	363,952.94	1,870,106.03
Totals	3,553,020.98	868,113.81	4,421,134.79

Small Bodies in England

Annual return for the financial year ended 31 March 2014

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 2014.

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 2014, 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 external 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 2014.

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 2013/14 for:

Enter name of
reporting body here:

CHILTERN CREMATORIUM JOINT COMMITTEE

	Year ending		Notes and guidance
	31 March 2013 £	31 March 2014 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	2,914,646	3,553,021	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 receipts	1,704,733	1,782,805	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	-382,790	-391,315	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	-683,568	-523,376	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	3,553,021	4,421,135	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
8 Total cash and short term investments	3,591,870	4,468,821	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	3,845,071	3,971,574	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 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 2014 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:

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date DD/MM/YYYY

Section 2 – Annual governance statement 2013/14

We acknowledge as the members of **CHILTERN'S CREMATORIUM JOINT COMMITTEE** our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2014, 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 proper practices that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	has only done what it has the legal power to do and has complied with proper practices in doing 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 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.	<input checked="" type="radio"/>	<input type="radio"/>	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.	<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 have included them in the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

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

MINUTE REFERENCE

dated DD/MM/YYYY

Signed by:

Chair SIGNATURE REQUIRED

dated DD/MM/YYYY

Signed by:

Clerk SIGNATURE REQUIRED

dated DD/MM/YYYY

*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 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of:

CHILTERN'S CREMATORIUM JOINT COMMITTEE NG 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 2014; 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 2013/14 to

CHILTERNES 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 2014.

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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
D The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
F Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
H Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
I Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

Name of person who carried out the internal audit:

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

*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2013/14 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 2014).
- 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 2014 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

2012/13	CHILTERN'S CREMATORIUM JOINT COMMITTEE BALANCE SHEET AS AT 31 MARCH 2013	2013/14
£	Fixed Assets	£
3,840,072	Land and Buildings	3,966,575
0	Infrastructure assets	0
0	Vehicle Plant and Equipment	0
4,999	Furniture and Fittings	4,999
<u>3,845,071</u>	TOTAL FIXED ASSETS	<u>3,971,574</u>
	Current Assets	
	Stocks and work in progress	
618	Vending machines	336
197	Miniature Books	16
433	Memorial Cards	183
2,270	Stone Memorials	2,455
<u>3,518</u>		<u>2,990</u>
	Debtors	
91,352	Sundry debtors	50,690
0	H M R C	0
<u>91,352</u>		<u>50,690</u>
	Investments	
534,963	Santander	1,666,346
2,500,000	Fixed Investments upto 1 year	2,500,000
<u>3,034,963</u>		<u>4,166,346</u>
	Cash in hand	
557,049	Co-op PSR A/c	204,376
-142	Co-op	98,099
0	Business Call A/c	0
0	Current a/c	0
0	Petty cash	0
<u>556,907</u>		<u>302,476</u>
<u>3,686,740</u>	TOTAL CURRENT ASSETS	<u>4,522,501</u>
	Creditors	
273	Sundry creditors	-8,398
-4,422	H M R C	-9,628
-129,569	Estimated Creditors	-83,340
<u>-133,718</u>	TOTAL CURRENT LIABILITES	<u>-101,366</u>
<u>7,398,092</u>	TOTAL ASSETS LESS LIABILITES	<u>8,392,708</u>
	Financed By	
-3,845,071	Capital Financing Reserve	-3,971,574
	Reserves	
-1,034,085	Constituent Auth - AVDC	-1,301,488
-1,012,782	Constituent Auth - CDC	-1,249,541
-1,506,153	Constituent Auth - WDC	-1,870,106
<u>-7,398,092</u>	NET EQUITY	<u>-8,392,708</u>

**CHILTERN CREMATORIUM JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2014**

Expenditure		Actuals	Revised Budget
Actuals		2013/14	2013/14
2012/13			
£		£	£
Employees			
349,672	Salaries, Wages & Associated Expenses	356,915	355,190
33,118	Medical Referees - Fees & Expenses	34,400	34,300
0	Organists' Fees	0	300
382,790		391,315	389,790
Premises Related Expenses			
49,500	Maintenance of Buildings	31,779	54,000
14,614	Security	6,250	7,300
3,967	Waste Disposal	7,671	10,600
17,021	Maintenance of Grounds	13,640	16,000
23,889	Maintenance of Cremators, Plant & Equipment	34,080	33,000
17,657	Electric	15,250	16,280
40,373	Gas	33,757	35,996
114,903	Rates	69,007	100,000
934	Water	933	950
16,335	Furniture & Fittings	7,528	8,000
3,267	Cleaning Materials & Equipment	2,459	3,100
10,641	Insurances	15,821	10,540
313,100		238,175	295,766
Supplies & Services			
1,500	Consultancy	9,000	2,000
1,585	Vending	1,035	1,500
1,027	Clothing	1,179	1,130
4,542	Printing and Stationery	5,156	4,000
27	Books & Publications	288	300
4,477	Postages	4,855	4,500
2,886	Telephones	3,244	3,200
495	Conference Expenses	612	612
2,271	Courses / Seminars	1,940	2,000
667	Subscriptions	269	680
774	Registrations - EPA/ Data Protection	1,779	1,744
141	Open Day Reception charges	695	400
1,790	General Advertising	0	1,000
470	Authority Cremation Cost Refunds	505	1,000
7,285	Plaques	8,044	9,400
3,332	Urns & Caskets	3,355	3,400
14,559	Book of Remembrance	14,584	15,000
2,230	Memorial Seats	0	0
10,470	Wesley Music Service	13,009	11,000
208	Miscellaneous Expenses	1,777	200
3,000	External Audit Fees	2,000	3,500
41,124	VAT Provision	51,346	40,000
969	Bank Charges	1,457	1,120
29,330	Chiltern District Support Costs	29,920	29,920
135,160		156,050	137,606
831,050	TOTAL EXPENDITURE	785,541	823,162

APPENDIX 2

CHILTERN CREMATORIUM JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2014

Income			
Actuals 2012/13		Actuals 2013/14	Revised Budget 2013/14
£		£	£
Fees & Charges			
-1,507,713	Cremations	-1,573,903	-1,515,000
-7,769	Chapel of Rest	-8,123	-7,350
-3,638	Audio Visual Media	-5,848	-3,570
-30,364	Plaques - Leather / Stone	-34,387	-28,000
-45,716	Plaques - Roses & Seats	-45,411	-46,600
-31,285	Book of Remembrance	-35,493	-32,600
-232	Carriage & Post	-469	-200
-29,111	Miscellaneous Income	-14,312	-30,000
-1,655,829		-1,717,946	-1,663,320
Other Income			
0	Grant	0	0
-1,836	Bulb Donations	-1,127	-1,000
-43,134	Bank & Other Interest	-59,838	-60,000
-1,394	Vending	-1,352	-1,400
-2,541	Property Rental	-2,541	-2,560
-48,905		-64,858	-64,960
-1,704,733	TOTAL INCOME	-1,782,805	-1,728,280
0	Asset Management Revenue Account	0	0
-873,683	NET OPERATING SURPLUS	-997,264	-905,118
235,308	Revenue Contribution to Capital Outlay	129,150	343,516
-638,375	(SURPLUS)/DEFICIT FOR YEAR	-868,114	-561,602
Distributed to Constituent Authority Accounts Pro-rata to no. of cremations in each district:			
-195,502	Aylesbury Vale D.C.	-267,403	-179,353
-162,049	Chiltern D.C.	-236,758	-144,435
-280,824	Wycombe D.C.	-363,953	-237,815
-638,375		-868,114	-561,603

Classification: OFFICIAL

CHILTERNNS CREMATORIUM JOINT COMMITTEE
6th August, 2014

INFORMATION ITEM

(Contact Officer: Tina Pearce 01494 732233)

RECOMMENDATION

- 1. That the following changes to Contract arrangements be noted.**

Joint Contracts with South Bucks District Council

Background

Chilterns Crematorium contracts for certain services are let by Chiltern District Council and are included in the main Chiltern District Council contracts.

Chiltern DC and South Bucks DC are currently undertaking a review of contracts as they mature with a view to seeking joint contracts upon renewal, as part of the Shared Service approach to working. Currently there are three contracts newly let or in various stages of tendering which include the Chilterns Crematorium.

Banking Services

This contract has been let and was awarded to Barclays Bank. The migration to Barclays from the Co-Operative is in progress.

Insurance

The current insurance cover period has been extended to 31st March 2015; previously cover would have been up to 30th November 2014. This change of date brings Chiltern DC into line with the South Bucks DC renewal date and a joint tender exercise is currently being undertaken with the new joint contract due to come in to force on 1st April 2015.

Payroll Services

Both Authorities currently use Aylesbury Vale DC for their out-sourced payroll services and have done so for a number of years. A joint tender exercise is currently being undertaken with the new joint contract due to come in to force on 1st April 2015.

No direct impact on the Crematorium is envisaged and all contract documents reflect any necessary clarification on the Crematorium's position as a Joint Committee especially with regard to funds and assets held.

Classification: OFFICIAL

Item 12

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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Appendix 5

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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