

## Chilterns Crematorium Joint Committee

Monday, 16th February, 2015 at 2.00 pm

Large & Small Committee Room, King George V House, King George V Road,  
Amersham

### A G E N D A

- 1 Evacuation Procedures
- 2 Minutes (*Pages 3 - 4*)  
To sign the Minutes of the meeting held on 18 December 2014.
- 3 Apologies for Absence
- 4 Declarations of Interest
- 5 Annual Learning Conference (*Pages 5 - 6*)
- 6 Liaison Meeting with Persons Taking Services & Funeral Directors (*Pages 7 - 8*)
- 7 Complaints And Compliments 2014 (*Pages 9 - 12*)
- 8 Service Plan 2015 - 2016 (*Pages 13 - 14*)  
*Appendix (Pages 15 - 18)*
- 9 Revenue Budget - Revised 2014/15 and Original 2015/16 (*Pages 19 - 20*)  
*Appendix (Pages 21 - 22)*
- 10 Medium Term Financial Strategy (*Pages 23 - 24*)
- 11 Review of Fees & Charges (*Pages 25 - 26*)  
*Appendix (Pages 27 - 30)*

12 Capital Programme 2014/15 to 2018/19 (*Pages 31 - 32*)  
*Appendix (Pages 33 - 34)*

13 Next Meeting  
**Monday 9 March, 10.30am**

14 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

15 Aylesbury Crematorium Update (*To Follow*)

*Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information)*

**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 (Vice-Chairman)	Aylesbury Vale District Council
Councillor Howard Mordue	Aylesbury Vale District Council
Councillor Peter Martin	Chiltern District Council
Councillor Graham Harris	Chiltern District Council
Councillor Hugh McCarthy	Wycombe District Council
Councillor Tony Green (Chairman)	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 **18 DECEMBER 2014**  
at **CHILTERN DISTRICT COUNCIL** at **10.00 am**

**PRESENT:**

Councillor     A Green                      Wycombe District Council     - Chairman

Councillors:   H Mordue                      Aylesbury Vale District Council  
                    P E C Martin                      Chiltern District Council  
                    H McCarthy                      Wycombe District Council

**APOLOGIES FOR ABSENCE** were received from Councillors B Roberts (Aylesbury Vale District Council) and G K Harris (Chiltern District Council).

**12     MINUTES OF PREVIOUS MEETING**

The Minutes of the meeting of the Joint Committee held on 6 August 2014 were agreed and signed by the Chairman as a correct record.

**13     DECLARATIONS OF INTEREST**

There were no declarations of interest.

**14     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.*

**15     AYLESBURY CREMATORIUM PROJECT UPDATE REPORT**

*Paragraph 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information)*

The Joint Committee received a report providing an update on the project to purchase land, build and operate a new crematorium at Berton near Aylesbury.

Members discussed the key risks, project plan, planning consent, financial position and business case associated with the project. The business case confirmed that building a new crematorium was financially affordable and would have financial benefits over and above operating a single crematorium.

The project would support the objective to maintain and enhance the provision of high quality crematoria services to the constituents of Buckinghamshire.

The Joint Committee endorsed the proposal for a dedicated project manager / client agent to support the project and suggested that recruitment for the position be dealt with expeditiously as the project was approaching the stage of tendering and then construction.

### **RESOLVED –**

- 1. That the report and previous decisions made be noted.**
- 2. That the payment for the ALUTS contribution and Section 278 works be made to Buckinghamshire County Council to enable the highway closure consultation to commence.**
- 3. That the option to purchase land at Bierton, Aylesbury be exercised.**
- 4. That the procurement for utility providers, including relocating services, be carried out, and that orders to be placed as soon as the option agreement is exercised.**
- 5. That the procurement for enabling works be carried out, and that the order be placed.**
- 6. That the proposal for a dedicated project manager / client agent is supported.**

### **16 DATE AND TIME OF NEXT MEETING**

The following meeting dates were agreed:

Monday 16 February, 2pm (CDC)  
Monday 9 March, 10.30am (CDC)

**The meeting ended at 11.19 am**

**CHILTERN CREMATORIUM JOINT COMMITTEE****MEETING 16<sup>TH</sup> FEBRUARY 2015****OPEN REPORT OF THE CLERK TO  
THE JOINT COMMITTEE AND THE SUPERINTENDENT****1. ANNUAL LEARNING CONVENTION**

*Contact Officer: Charles Howlett (01494) 724263*

1.1 The next Annual Learning Convention of the Institute of Cemetery and Crematorium Management (ICCM) will be held in October 2015.

1.2 It is usual for the Joint Committee to consider who should attend. In the current year, as has been customary, the Chairman and Superintendent were nominated, and in the event both attended.

**RECOMMENDATION**

**That the Chairman of the Joint Committee and the Superintendent, or suitable substitutes, be nominated to attend the 2015 ICCM Annual Conference.**

*Background Papers: None*



**CHILTERN CREMATORIUM JOINT COMMITTEE****MEETING 16<sup>TH</sup> FEBRUARY 2015****OPEN REPORT OF THE CLERK TO  
THE JOINT COMMITTEE AND THE SUPERINTENDENT****2. LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS**

*Contact Officer: Charles Howlett (01494) 724263*

2.1 Liaison meetings have been held for many years on an annual basis. The meeting in 2014 was held in February as an opportunity to consult on the proposals for Aylesbury Crematorium prior to submission of the planning application, but normally it is held in June. Those attending agree it is a useful occasion, and the inclusion of refreshments is appreciated. Members are asked to agree a date for the meeting in 2015.

**RECOMMENDATION**

**That the next Liaison Meeting be held at the Crematorium at 6.45 p.m. on a date in 2015 be agreed at the meeting, to be preceded by refreshments at 6.00 p.m.**

*Background papers:* None





**CHILTERN CREMATORIUM JOINT COMMITTEE**

**MEETING 16<sup>TH</sup> FEBRUARY 2015**

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

**3. COMPLAINTS AND COMPLIMENTS 2014**

*Contact Officer: Charles Howlett (01494) 724263*

3.1 Service provision questionnaires are sent to the applicant for cremation for all cremations carried out. The majority of compliments, comments and complaints received come from this source. In 2014 from the 3,278 questionnaires sent out 184 were returned from people who were satisfied (some with added compliments) and 25 from people who were mostly satisfied but including comments about matters they thought could be improved. During the year 9 substantial complaints were received (compared to 7 the previous year). **‘Substantial’** is defined as either having been submitted in writing or, if verbal, considered being of sufficient gravity to warrant a reply from the Superintendent.

**Changes proposed/made as result of comments**

3.2 The location of the memorial seats in the garden of remembrance will be checked annually.

3.3 Ground’s maintenance staff have been reminded not to drive over the grass near memorials where ashes have been scattered unless necessary for maintenance operations and to be especially mindful of the sensitivities of visiting relatives.

**Actions taken in response to substantial complaints**

3.3 The following substantial complaints were received:-

*Complaint 1:* A complaint was received about blocked toilets in the Milton ladies and disabled lavatories.

*Response:* Both flushing mechanisms broke within hours of each other on the same day. This resulted in heavy use of the disabled lavatory and we then discovered it had a slow-filling cistern which couldn’t keep up with demand and also became clogged with paper. The faults were rectified and an explanation/apology sent.

*Complaint 2:* Ashes scattered in the wrong location in the garden of remembrance.

*Response:* An applicant requested that her husband’s ashes be scattered in the garden of remembrance in the same place as her mother’s ashes some years previously, near a particular memorial seat, which she identified by the name of the deceased commemorated on it. The applicant had been present when her mother’s ashes were scattered but, due to illness, had not attended the scattering of her husband’s ashes. But when she next visited the garden of remembrance she found that the seat was no longer where she expected to find it and so she queried the whereabouts of her husband’s ashes.

Classification: OFFICIAL

On investigation it was discovered that the seat in question had been in the incorrect location for a number of years (by the gardeners inadvertently returning it to the wrong place after cleaning). The lady had visited the gardens not long before her husband died, but coincidentally between that visit and the ashes being scattered the seat was relocated correctly. The crematorium attendant duly scattered the ashes near the named seat, but unbeknown to him it was now in a different place.

Fortunately the two seats are relatively close and one looks over the other so in fact the ashes are not far apart. The applicant accepted the Superintendent's explanation and apology.

*Complaint 3:* A person complained that she had missed seeing the flowers after her husband's funeral and she queried if they were on the ground how she could have seen them anyway as she was in a wheelchair.

*Response:* A letter was sent explaining that all floral tributes are displayed on a raised platform for this very reason and are only placed on the ground the next day to make room for the current day's flowers on the raised area. The complainer herself remarked that there was a very large crowd and she wondered if the funeral director had inadvertently failed to realise that she hadn't seen the flowers before taking her back to the limousine to depart. This seems the most likely explanation.

*Complaint 4:* A person returned the service provision questionnaire stating that the wrong version was played of one of the pieces of music she had requested for her father's funeral.

*Response:* The Superintendent investigated (these issues are not always easy to pin down several weeks after the event) and it seems there was a misunderstanding of exactly what was required between the funeral director, Crematorium and Wesley Music. A letter of apology was sent.

*Complaint 5:* A person complained that their memorial plaque had been removed from the garden of remembrance and destroyed without their knowledge, and that it should be remade and replaced immediately free of charge.

The space for memorial plaques can be leased for periods of 5 or 10 years, at the end of which a lease renewal invitation letter is sent to the last known address of the applicant. If the lease isn't renewed then the plaque is removed from the garden of remembrance and kept in storage for 12 months before being destroyed and disposed of – the rationale being that if the person visits during this time the plaque can be replaced and the lease renewed (a space is not reused for at least 12 months after a plaque has been removed), or if they don't want to renew the lease they can take the plaque away.

The Superintendent investigated the situation and was satisfied that the Crematorium had followed the procedures correctly.

*Response:* Following a telephone conversation with the complainer the Superintendent sent a letter of explanation. The person then escalated the complaint to the Clerk to the Joint Committee and included a significant number of additional objections to the Crematorium's procedures and lack of rigour in the way they were applied, and also the way the person had been treated/spoken to on the telephone by the administrative staff. The Clerk carried out an investigation which reached similar conclusions to the Superintendent and accordingly wrote to the complainer, including details of the Ombudsman to which the complaint could be referred if the person was still dissatisfied. To date there has been no further correspondence.

Classification: OFFICIAL

*Complaint 6:* Ashes were scattered in the garden of remembrance even though the funeral director had asked that the scattering be delayed until there was clarification about the exact location of two previous scatterings of relatives in the 1970's. The situation was complicated by the fact that the family had given an incorrect forename for one of the previous ashes scattered and also the Crematorium had not be fully diligent in searching in the old records.

*Response:* Fortunately it turned out that the ashes had been scattered relatively close to the location of the previous scatterings and the applicant accepted the Superintendent's explanation and apology for the misunderstanding.

*Complaint 7:* The Wesley Music Service computer in one of the chapels failed to work early one morning. Before it could be replaced alternative arrangements for special music for one funeral could not be obtained. The family complained and requested a discount from the funeral fee.

*Response:* The Superintendent discounted the cremation fee by £50.00 and a letter of explanation and apology was sent which was accepted.

*Complaint 8:* A service provision questionnaire was returned objecting to the cardboard container with inner plastic bag which a person's relative's ashes had been placed in when she collected them from the Crematorium.

*Response:* The Superintendent telephoned the person and explained that most ashes are collected from the Crematorium by funeral directors on behalf of the relatives and this is the temporary container that the Crematorium provides for their transport, and that it is a container used by many crematoria around the country. Usually when relatives attend the Crematorium in person to collect ashes the funeral director has explained to them about the temporary cardboard container and provided a casket or urn if preferred, but in this case this didn't seem to have happened. The Superintendent also spoke to the funeral director for future reference.

*Complaint 9:* A person came into the office and complained that when her family were visiting her husband's memorial just before Christmas they witnessed a gardener driving a grounds maintenance truck over the grass where her husband's ashes had been scattered.

*Response:* The Superintendent spoke with the person and apologised for what had happened and also sent a letter. The Superintendent also brought the matter to the attention of the ground's maintenance supervisor.

3.6 This report is included for information.

***Background Papers:*** None



**CHILTERN CREMATORIUM JOINT COMMITTEE**

**MEETING 16<sup>TH</sup> FEBRUARY 2015**

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

**4 SERVICE PLAN 2015 – 2016**

*Contact Officer: Charles Howlett (01494) 724263*

4.1 The service plan for the Crematorium has been updated for 2015-2016 and is included as **Appendix 1**

**RECOMMENDATION**

**That the Crematorium Service Plan for 2015–2016 be approved**

*Background papers:* None



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

#### **SERVICE PLAN 2015 – 2016**

##### **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 indiscriminate, 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 (2014-2015)**

The key objectives for the last 12 months were:-

1. Assist the project team in obtaining planning permission for a new crematorium for Aylesbury and, once achieved, obtaining tenders for its construction.
2. Commence replacing the rose bed memorial plaque scheme with a viable alternative and investigate a potential new memorial scheme(s) in more detail (subject to a Joint Committee decision at its meeting on 12<sup>th</sup> February 2014).
3. Investigate and potentially procure a computerised cremation administration system to replace the existing system which was installed in 1993.
4. Investigate and procure a new telephone system to replace the existing system which was installed in 1991.
5. Implement and oversee the cremator lower secondary chamber temperature trial with the aim of achieving a further reduction in energy consumption.
6. Assist John Morris from Chiltern Woodlands Project in implementing the third phase of the work in the approved woodland management plan.

### **1.4b Key Achievements in the Last 12 Months (2014-2015)**

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

1. Planning permission for the new crematorium at Aylesbury was achieved, the land purchased and the design process progressed to tender invitation. The design process included a series of visits by the Superintendent to other crematoria to look at various aspects and in particular the different makes of cremator on the market.
2. Following the Joint Committee's decision at its meeting on 12<sup>th</sup> February 2014 work commenced to replace the memorial rose beds with memorial shrubberies. As well as the physical work involved this is a significant administrative task as every rose-bed plaque holder has to be written to advising about the new scheme and the reasons for it and given the opportunity to respond with queries, etc. There were 16 rose beds and in the first year (by the end of March 2015) 9 will have been converted. So far the new scheme has been almost universally accepted which is even better than anticipated. For the few people who object three small rose beds will be retained (and netted over) where these plaques can be placed until their leases expire over the next four years.



3. A successful procurement process to renew the supply contract for the stone memorial plaque scheme was carried out.
4. The project to replace the computerised administration system has progressed but, perhaps not surprisingly, proved more involved than originally envisaged. A project team was set up during the year under the direction of the Head of ICT, which has worked well and will be ready to seek competitive quotations for the replacement system by March 2015.
5. The intention to replace the telephone system was deferred due to other tasks taking priority.
6. The lower secondary chamber temperature trial (carried out with the permission of the Environmental Health Department under a temporary 18 months licence) has proceeded according to plan and has achieved a further saving in gas consumption of around £3.25 per cremation (for 3,100 cremations approximately £10,000 per year).
7. The third phase of the work in the approved woodland management plan was successfully implemented. In the event this was less than anticipated and all the major work in the plan is now complete.
8. Rewiring and new hot water and heating systems procured and installed in two on-site staff bungalows.

### **1.5 Key Objectives for 2015-2016**

The key objectives for the next twelve months are:-

1. Build and open Aylesbury Crematorium.
2. Re-evaluation of jobs and staffing structures in conjunction with the on-going harmonisation process of terms and conditions between CDC and SBDC.
3. Continue with the project to convert the commemorative rose beds to memorial shrubberies with the aim of completing the majority by April 2016.
4. Implement the project to procure and install a new computerised crematorium administration system with the aim of completion by mid-2015.
5. Following the success of the 18 months trial operating the cremators at a lower minimum secondary chamber temperature (to reduce energy consumption), a new permanent operating licence at the lower temperature will be required. Although no problems are anticipated at this stage, the trial is unique for any Crematorium in the UK with gas fired cremators (the majority) and a permanent change to the licence may require negotiation with DEFRA.
6. Construct a new pathway for stone memorials (as available spaces on the existing pathways are running out) and trial an above-ground memorial-vault system for cremation ashes.
7. Audio-visual tributes at funerals are relatively recent phenomena. Five years ago a mobile projector unit was purchased for use in either chapel. Whilst this has served its purpose (and comfortably paid for itself), it is no longer adequate. Consequently it is intended to install the Wesley Music audio-visual tribute system which is 'hard wired' and can be operated by the chapel attendant from the music room.
8. Investigate and procure a new telephone system to replace the existing system which was installed in 1991.

### **1.6 Key Objectives for the next 3 years**

1. Having purchased a site and obtained planning permission, to build and operate a new crematorium for Aylesbury.
2. Implement further improvements to existing memorial schemes.
3. Investigate the options for a baby and young children's memorial area with a view providing the facility.

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.
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**CHILTERNS CREMATORIUM JOINT COMMITTEE – 16 FEBRUARY 2015**  
**REPORT OF THE TREASURER**

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**REVENUE BUDGET - REVISED 2014/15 AND ORIGINAL 2015/16**

Contact Officer: Tracey Campbell (01494 732204)

1. This report sets out the proposed Chilterns Crematorium Revised Revenue Budget for 2014/15, and Original Revenue Budget for 2015/16.
2. The table below provides a summary comparison between the revised and original budget for 2014/15 and the original budget for 2015/16.

	<b>2014/15 Original £</b>	<b>2014/15 Revised £</b>	Movement (RB – OB) £	<b>2015/16 Original £</b>	Movement (OB-OB) £
Revenue Expenditure	799,764	787,550	(12,214)	901,900	102,136
Income	(1,789,520)	(1,864,035)	(74,515)	(1,896,840)	(107,320)
<b>Revenue (Surplus)/ Deficit</b>	<b>(989,756)</b>	<b>(1,076,485)</b>	<b>(86,729)</b>	<b>(994,940)</b>	<b>(5,184)</b>
Less Capital Expenditure	1,957,010	1,354,521	(602,489)	3,473,561	1,516,551
<b>(Surplus)/ Deficit for year</b>	<b>967,254</b>	<b>278,036</b>	<b>(689,218)</b>	<b>2,478,621</b>	<b>1,511,367</b>

3. Detailed Revenue Budget information is attached as an *Appendix*.
4. The following assumptions and points should be noted:
  - a) Medical referees are classed as contractors. Following the retirement of the deputy medical referee a procurement process for a replacement resulted in a fee increase from £10.20 to £15 per certificate. In 2015/16 the budget of £48k reflects the higher fee and projected increase in the number of cremations.
  - b) Maintenance of buildings – an additional £5k is required in 2014/15 for rewiring of bungalow no. 1, brought forward from the previous year.  
For 2015/16 the Milton chapel requires external decoration -£27k and refurbishment of the bungalow kitchens - £15k.
  - c) Business rates - the rateable value appeal was applied and a refund received in 2013/14 for £26k. 2014/15 and 2015/16 reflect the new valuation.
  - d) Insurance was renewed in December 2013 for a year in advance but as the Council is currently tendering for a new Insurance provider, December to March 2015 was paid with the yearly renewal. Therefore no budget needs to be provided for 2014/15 as the new Insurer will renew in April 2015 although a contingency has been included to allow for an increased premium.
  - e) Vending – the 2014/15 budget included an allowance to replace one drinks vending machine which in the event was not required. In 2015/16 both machines, which are now nine years old, will be replaced costing £5,400.
  - f) Books and publications – the contingency in 2014/15 to replace funeral service books was not required. New books will be required in 2015/16 costing £3,000.
  - g) Telephones - the updated telephone system (Lync) to match the system used at CDC has been deferred to 2015/16. The existing telephone system was installed in 1991 and has reached the end of its working life.
  - h) Stone commemorative plaques – a procurement exercise for the renewal of the 5 year stone memorial supply contract has resulted in an approximate 25% increase in cost.
  - i) Wesley music service – Currently an audio-visual facility is provided through a mobile unit which can be wheeled into either chapel when required. Since this was

provided 5 years ago the use of AV in funerals has grown to a level where this arrangement is no longer providing the quality expected and a dedicated system in each chapel is now required, estimated cost £12,000. This is an extra service from which a modest income is received (£2,000 in 2014) and research at other crematoria has shown that when a better system is provided it is used more.

- j) VAT provision increased in line with budgets.
  - k) Chiltern DC recharges – additional costs have been charged from relevant sections of the Council with regard to the extra work being undertaken on the new Crematorium. The method of this calculation will be subject to review in the spring of this year, with Heads of Service agreeing an amended basis of recharge.
  - l) Cremation Fee increase of 2.9% for 2015/16 based on 3,200 cremations (2014/15 based on 3,100 cremations).
5. Capital expenditure has been adjusted in accordance with the rolling nature of the projects.
6. The following table shows the forecast (surplus) / deficit allocation by Authority:

<b>Council</b>	<b>Actual Balance 31.3.2014</b>	<b>Apportionment 2014/15 Revised Budget</b>	<b>Estimated Balance 31.3.2015</b>	<b>Apportionment 2015/16 Original Budget</b>	<b>Estimated Balance 31.3.2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
AVDC	(1,301,488)	85,643	(1,215,845)	763,482	(452,363)
Chiltern	(1,249,541)	75,828	(1,173,713)	675,988	(497,725)
Wycombe	(1,870,106)	116,565	(1,753,541)	1,039,151	(714,390)
<b>Totals</b>	<b>(4,421,135)</b>	<b>278,036</b>	<b>(4,143,099)</b>	<b>2,478,621</b>	<b>(1,664,478)</b>
	<b>Surplus</b>	<b>Deficit</b>	<b>Surplus</b>	<b>Deficit</b>	<b>Surplus</b>

## RECOMMENDATION

**That the Joint Committee approves the Revised Revenue Budget for 2014/15 and the Original Revenue Budget for 2015/16, subject to any revisions it wishes to make.**

*Background Papers: None*

CHILTERN CREMATORIUM JOINT COMMITTEE REVENUE BUDGET					
Actuals 2013/14	Original Budget 2014/15	Code	Expenditure	Revised Budget 2014/15	Original Budget 2015/16
£	£			£	£
			<b>Employees</b>		
356,738	359,000	1006	Salaries, Wages & Associated Expenses	359,000	360,000
34,400	34,600	1021	Medical Referees - Fees & Expenses	40,000	48,000
0	300	1022	Organists' Fees	300	300
177	200	1916	Child care Voucher Scheme	200	200
0	0	1923	Staff Advertising	0	2,000
0	0	1962	Long Service Award	400	0
			<b>Premises Related Expenses</b>		
31,779	19,000	2152	Maintenance of Buildings	24,000	54,000
6,250	7,300	2154	Security	6,500	6,500
7,671	10,000	2170	Waste Disposal	9,000	9,000
13,640	16,000	2220	Maintenance of Grounds	13,000	16,000
34,080	25,000	2230	Maintenance of Cremators, Plant & Equipment	25,000	25,000
15,250	17,557	2801	Electric	18,000	20,000
33,757	34,647	2811	Gas	31,000	29,000
69,007	100,000	2841	Rates	98,000	100,000
933	950	2851	Water	950	950
6,028	7,000	2901	Furniture, Fittings & IT	4,000	6,500
2,459	3,200	2931	Cleaning Materials & Equipment	3,000	2,500
15,821	12,000	2962	Insurance	0	14,000
			<b>Supplies and Services</b>		
0	0	4590	Asset Valuations	0	500
9,000	2,100	4707	Consultants Fees	2,750	1,500
1,035	4,500	5101	Vending Stock & Maintenance	1,500	6,900
1,179	1,150	5202	Protective Clothing	1,150	1,170
5,156	5,000	5301	Printing, Stationery	6,000	6,000
288	3,400	5312	Books & Publications	300	3,400
4,855	4,500	5403	Postages	5,000	5,000
3,244	7,200	5414	Telephones	4,500	8,000
1,500		5450	Web Services	1,500	1,500
612	1,300	5581	Conference Expenses	760	1,150
1,940	2,000	5582	Course / seminars	1,680	2,000
269	680	5660	Subscriptions	600	600
1,779	780	5661	Registrations - EPA / Data Protection	740	750
695	250	5662	Open Day / Reception Charges	0	300
0	1,000	5731	General Advertising	300	300
505	1,100	5764	Refunds cdc avdc wdc crem costs	1,100	1,080
8,044	9,650	5791	Plaques	9,100	10,600
3,355	3,500	5792	Urns & Caskets	4,000	4,000
14,584	15,000	5793	Book of Remembrance	15,000	15,000
0	1,000	5794	Memorial Seats	1,500	1,000
13,009	11,400	5796	Wesley Music Service	11,400	24,000
1,777	200	5851	Sundry Expenses	800	800
2,000	3,600	5960	External Audit Fees	2,000	2,000
51,346	42,000	5961	VAT Provision	51,500	59,000
1,457	1,200	5980	Bank Charges	1,520	1,400
29,920	30,500	7609	Chiltern DC Recharges	30,500	50,000
<b>785,539</b>	<b>799,764</b>		<b>TOTAL EXPENDITURE</b>	<b>787,550</b>	<b>901,900</b>

<b>CHILTERN CREMATORIUM JOINT COMMITTEE REVENUE BUDGET</b>					
<b>Actuals 2013/14</b>	<b>Original Budget 2014/15</b>	<b>Code</b>	<b>Income</b>	<b>Revised Budget 2014/15</b>	<b>Original Budget 2015/16</b>
£	£			£	£
			<b>Fees &amp; Charges</b>		
1,573,903	1,612,000		Cremations	1,664,000	1,712,000
8,122	7,500		Coffin Waiting	7,500	7,650
5,848	3,640		Audio Visual Media	4,800	4,900
34,387	28,500		Commemorative Plaques leather/stone	32,890	33,550
45,411	47,500		Memorial Rose	41,000	41,820
35,493	33,200		Book of Remembrance inc cards/books	33,200	33,900
	0		Telephone Costs Recovered	0	0
469	200		Carriage & Post	200	200
14,312	7,000		Miscellaneous Income	9,000	9,200
			<b>Other Income</b>		
0	0		Abatement credits	34,060	20,000
1,127	1,000		Donations	1,200	1,000
59,838	45,000		Bank & Other Interest	32,485	28,600
1,352	1,400		Vending	1,120	1,400
2,541	2,580		Rent	2,580	2,620
<b>1,782,803</b>	<b>1,789,520</b>		<b>TOTAL INCOME</b>	<b>1,864,035</b>	<b>1,896,840</b>
<b>(997,264)</b>	<b>(989,756)</b>		<b>NET COST OF SERVICE - (Surplus) / Deficit</b>	<b>(1,076,485)</b>	<b>(994,940)</b>
129,150	1,957,010	5916	Capital Expenditure funded from Revenue	1,354,521	3,473,561
<b>(868,114)</b>	<b>967,254</b>		<b>ESTIMATED (SURPLUS) / DEFICIT FOR YEAR</b>	<b>278,036</b>	<b>2,478,621</b>
			Distribution to Constituent Authority Accounts Pro-rata to number of cremations in each district:		
(267,403)	297,940		Aylesbury Vale D.C.	85,643	763,482
(236,758)	263,797		Chiltern D.C.	75,828	675,988
(363,953)	405,517		Wycombe D.C.	116,565	1,039,151
<b>(868,114)</b>	<b>967,254</b>			<b>278,036</b>	<b>2,478,621</b>

## CHILTERN CREMATORIUM JOINT COMMITTEE – 16 FEBRUARY 2015

### REPORT OF THE TREASURER

#### MEDIUM TERM FINANCIAL STRATEGY

Contact Officer: Tracey Campbell (01494 732204)

1. The purpose of this report is to review the medium term financial position of the Chilterns Crematorium.
2. The following assumptions have been made in arriving at the forecast figures:
  - a) A 2-3% inflation factor has been applied each year to both expenditure and income items, with the 2015/16 budget forming the basis of the forecasts;
  - b) Interest rates did not rise to the anticipated level and remain at 1% or less.
  - c) The only capital expenditure factored into the forecasts is that currently shown in the proposed Capital Programme, and this includes provision for the construction of a new crematorium.
3. The following tables show the forecast position for the next three years:

	<b>2016/17 Forecast £</b>	<b>2017/18 Forecast £</b>	<b>2018/19 Forecast £</b>
Revenue Expenditure *	918,798	948,584	925,226
Income *	(1,920,086)	(1,968,345)	(2,030,348)
<b>Revenue (Surplus) / Deficit</b>	<b>(1,001,288)</b>	<b>(1,019,761)</b>	<b>(1,105,123)</b>
Less Capital Expenditure	1,433,820	198,573	434,280
<b>(Surplus)/Deficit for year</b>	<b>432,532 Deficit</b>	<b>(821,188) Surplus</b>	<b>(670,843) Surplus</b>

\* These figures only relate to the existing crematorium site and do not account for the effects of opening a facility in the North of the County.

<b>Projected Overall Financial Position</b>				
	<b>Balance B/Fwd £</b>	<b>Revenue Surplus £</b>	<b>Capital Expenditure £</b>	<b>Balance C/Fwd £</b>
<b>2016/17</b>	(1,664,478)	(1,001,288)	1,433,820	(1,231,946)
<b>2017/18</b>	(1,231,946)	(1,019,761)	198,573	(2,053,134)
<b>2018/19</b>	(2,053,134)	(1,105,123)	434,280	(2,723,977)

4. From the tables above it can be seen that there are currently significant balances held. The Long Term Capital and Maintenance Programme show how these funds may need to be drawn upon in the future. Until the new crematorium project is complete there will be some uncertainty around the level of reserves in the future. However based on forecasts of income and expenditure it is not unreasonable to anticipate being in a position to distribute surpluses in 2017/18.
5. The Joint Committee is in a strong financial position but Members will need to continue to be mindful of the long term capital and maintenance requirements and future development opportunities. Also the numbers of cremations will need to be monitored to determine the impact of demographic and supply (i.e. number of crematoria) changes.

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6. As the development of the new site progresses the cash flow situation will need to be carefully monitored. If build costs increase or are bought forward cash flow may become an issue that will need to be managed as part of the overall project.

**RECOMMENDATION**

**That the Joint Committee note the Medium Term Financial Strategy forecast.**

*Background Papers: None*



Classification: OFFICIAL

## CHILTERN CREMATORIUM JOINT COMMITTEE – 16 FEBRUARY 2015

### REPORT OF THE TREASURER

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#### REVIEW OF FEES AND CHARGES

Contact Officer: Tracey Campbell (01494 732204)

1. The recommended Fees and Charges to come into effect from 1 April 2015 are shown in the *Appendix* together with the current year charges for comparison purposes.
2. An across the board increase in the region of 2-3% has been applied to the charges with the exception of the provision and fixing of a leather memorial plaque (6.8%) as the cost to buy has increased significantly.
3. Last year the main cremation fee (excluding organists' fees) was increased from £505 to £520 (a 2.9% increase). From the table below it can be seen that the Chilterns Crematorium fee remains lower than most of the surrounding crematoria. The four crematoria immediately below Chiltern in the table represent our main competitors.

Crematorium	2014/15 Cremation fee £	2014/15 Total fee with organ/organist £
Chilterns	520	560
West Herts	510	510
Slough	720	720
Ruislip	575	575
Oxford	830	920
Reading	699	699
Milton Keynes	687	720

4. The national average cremation fee in 2014 was £646 with the average total being £652, a 5% increase compared to 2013. In 2014 Chilterns fee was ranked 256<sup>th</sup> out of 271 in the fee league table.
5. The impact of fee increases on income levels compared to the 2014/15 revised figures, assuming 3,200 cremations, is shown in the table below:

Fee	% increase	Additional Income over 2014/15 revised levels
£530	1.9%	32,000
£535	2.9%	48,000
£540	3.9%	64,000
£545	4.8%	80,000
£550	5.8%	96,000

6. The Joint Committee needs to be mindful of the long term funding requirements of the Capital Programme and future strategic developments when agreeing the fee level. In addition the medical referee's fee has increased by £5 per certificate which should be considered when deciding the level of increase. Taking both these factors into account an increase of 2.9% to £535 is therefore the minimum increase recommended to the Joint Committee. At this level the fee is still likely to remain lower than most of the surrounding crematoria.

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**RECOMMENDATION**

**That the Joint Committee determine the fees and charges as shown in the Appendix and in particular determines the level of the main cremation fee.**

*Background Papers: None*

**CHILTERN'S CREMATORIUM****Table of Fees and Charges****1 April 2015**

		<b>Present Fee from 1 April 2014 £</b>	<b>Recommended Fee From 1 April 2015 £</b>
	<b>Cremation</b>		
	For the cremation of the body of:-		
(i)	a foetus born dead before twenty four weeks gestation	31.50	32.15
(ii)	additional foetus committed for cremation at the same time, per coffin (9.00 a.m. Chapel time only)	10.20	10.40
(iii)	a stillborn child or child/person whose age at the time of death was less than 18 years	44.00	45.00
(iv)	a person whose age at the time of death was 18 years or more	520.00	535.00
	For the cremation of body parts of:-		
(i)	a foetus born dead before twenty four weeks gestation	31.50	32.15
(ii)	a stillborn child or child/person whose age at the time of death was less than 18 years	44.00	45.00
(iii)	any person who was cremated at the Chilterns Crematorium	44.00	45.00
(iv)	a person who was not cremated at the Chilterns Crematorium whose age at the time of death was 18 years or more	70.50	72.00
	These fees include the Medical Referee's fee, use of the Chapel, provision of recorded music, the temporary storage of the ashes for a period not exceeding one month, the dispersal of ashes in the Garden of Remembrance, or provision of a temporary cardboard container for ashes and a certified copy of the Registrar's Certificate for Cremation.		
	<b>Note:</b> Certificates of the Cremation Society and the Cremation Friendly Society will be accepted at their encashable value.		

<b>Disposal of Cremation Ashes</b>		
Temporary deposit of ashes (per month after the first month)	12.25	12.50
Dispersal of ashes in Garden of Remembrance when cremation has taken place elsewhere	31.65	32.30
Packing and despatch of ashes	*12.40	*12.65
<b>Miscellaneous</b>		
Use of Coffin Waiting for 24 hours or part thereof	25.50	26.00
Use of Wheeled Bier	7.15	7.30
Additional Service Time (subject to chapel availability)	158.00	161.00
Burial Service (subject to chapel availability)	205.00	209.00
Memorial Service – weekdays (subject to chapel availability)	205.00	209.00
Memorial Service (Saturday mornings only)	102.00	104.00
Webcast of Service	*54.10	*55.20
Audio Visual recording of Service on a DVD	*44.40	*45.30
- each additional copy	*17.35	*17.70
Audio recording of Service on a CD	*38.80	*39.60
- each additional copy	*14.30	*14.60
Use of Audio Visual equipment	*54.10	*55.20
<b>Inscriptions in the Book of Remembrance</b>		
Minimum 2 Line entry	*32.90	*33.60
5 Line entry	*59.90	*61.20
8 Line entry	*86.90	*88.80
Additional lines, per line	*16.45	*16.80
<b>Miniature Book of Remembrance</b>		
Purchase of Book, postage and Minimum 2 Line entry	*47.50	*48.45
5 Line entry	*61.00	*62.25
8 Line entry	*74.50	*76.05
Additional lines, per line	*4.50	*4.60
<b>Miniature Book of Remembrance - Additional Inscriptions</b>		
Minimum 2 Line entry	*17.50	*9.20
5 Line entry	*31.00	*23.00
8 Line entry	*44.50	*36.80
Additional Lines, per line	*4.50	*4.60
Packing and despatch for additional entry	*11.00	*11.20

## Appendix

<b>Memorial Card</b>		
Purchase of Card, postage and Minimum 2 Line entry	*17.50	*17.85
5 Line entry	*31.00	*31.65
8 Line entry	*44.50	*45.45
Additional lines, per line	*4.50	*4.60
<b>Emblems, Badges, etc.</b>		
Regimental badge or crest or floral emblems	*62.75	*64.00
Full Coat of Arms	*77.60	*79.15
<b>Leather Memorial Plaques</b>		
For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 3 years	*55.55	*56.65
For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 5 years	*92.60	*94.45
Provision and fixing of a Leather Memorial Plaque	*41.95	*44.80
Replacement Plaque for an additional inscription	*41.95	*44.80
<b>Garden Memorials</b>		
Provision & installation of Memorial Garden Seat	*514.35	*524.65
Plaque for Memorial Garden Seat up to 70 letters	*61.30	*62.55
Plaque for Memorial Garden Seat up to 115 letters	*106.45	*108.60
Right to have the seat in Garden of Remembrance for a five year period	*173.75	*177.25
Right to have the seat in Garden of Remembrance for a ten year period	*347.50	*354.45
For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 3 years	*55.55	*56.65
For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 5 years	*92.60	*94.45
Provision and fixing of plaques	*22.65	*23.10
Replacement Plaque for an additional inscription	*22.65	*23.10

<b>Stone Memorial Plaques</b>		
For the Right to a Stone Memorial Plaque on a base for a period of 5 years	*101.55	*103.60
For the Right to a Stone Memorial Plaque on a base for a period of 10 years	*203.05	*207.10
Provision of a 7" x 12" inscribed plaque fixed on a sandstone base	*215.70	*220.00
Provision of a 9" x 12" inscribed plaque fixed on a sandstone or granite base	*312.90	*319.15
Provision of a 9" x 12" inscribed plaque fixed on a renovated sandstone or granite base (subject to availability)	*246.00	*250.90
Provision of a 9" x 18" inscribed plaque fixed on a sandstone or granite base	*425.95	*434.45
Provision of a 9" x 18" inscribed plaque fixed on a renovated sandstone or granite base (subject to availability)	*336.80	*343.55
Inscribed motif on a 9" x 12" or 10" x 18" plaque	*59.35	*60.55
Replacement 7" x 12" inscribed plaque for an additional inscription	*143.85	*146.75
Replacement 9" x 12" inscribed plaque for an additional inscription	*159.80	*163.00
Replacement 9" x 18" inscribed plaque for an additional inscription	*213.05	*217.30
Porcelain photo plaque with one portrait	*119.75	*122.15
Porcelain photo plaque with two portraits	*175.85	*179.35
Porcelain photo plaque with three portraits	*199.65	*203.65
Administration fee and provision of foundation slab for new application by monumental mason	*33.30	*33.95
Administration fee for additional work by monumental mason	*26.65	*27.20
<b>* VAT to be added to all these figures</b>		

**CHILTERNS CREMATORIUM JOINT COMMITTEE – 16 FEBRUARY 2015  
REPORT OF THE TREASURER**

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**CAPITAL PROGRAMME 2014/15 TO 2018/19**

Contact Officer: Tracey Campbell (01494 732204)

1. The proposed Chilterns Crematorium Capital Programme covering the period 2014/15 to 2018/19 is shown in the *Appendix*. All capital funded preventative maintenance, with the exception of essential maintenance, has been temporarily deferred since 2012/13, if not required, to allow the accumulation of funds to build Aylesbury Crematorium.

2. The following paragraphs give an overview of the major capital projects included within the programme:

a) Relining Cremators

The amount for the relining of cremators and replacement hearths in 2014/15 was a contingency which in the event was not required. The rolling programme to replace the refractory bricks continues in 2015/16 and the price increase reflects the current replacement cost including re-insulation plus VAT.

b) Cremator Process Logic Controller (PLC)

The cremator manufacturer has advised that the age of the cremators means that parts for the PLC controllers are becoming difficult to obtain, therefore will need to be replaced at some point in the future. A contingency amount of £12,600 including VAT from 2015/16 is included to do the work on one cremator if necessary.

c) Computerised Cremation Administration System

The computerised administration system software, installed in 1993, is at the end of its life and will be replaced during 2015/16 at an approximate cost of £24,000 including VAT. The new system will be more resilient and will better meet the needs of the service in the future.

d) Driveway and Car Park Re-surfacing

The driveways and car park works have been deferred until after the building of the Aylesbury Crematorium.

e) New Site Development

The overall cost of the project remains within the £6.2m total agreed by the Committee. The cost of the land has increased from £565,000 to £706,000 (based upon the change in the designated index set in the Option Agreement) and as the landowner had opted to tax, VAT was therefore an additional expense. However some of this increase has been offset by savings identified in the design and construction estimates. The next key stage in determining the final costs will be when tenders are received, and the project cost will be reviewed at that stage.

The cost of this project within the programme is currently inclusive of VAT at 20%. Future VAT planning once the project progresses may negate a small amount of the VAT cost.

Costs made prior to the project commencing detailed design and site acquisition have been identified separately.

**RECOMMENDATION**

**That the Joint Committee approves the proposed Capital Programme for 2014/15 to 2018/19, subject to any revisions it wishes to make.**

*Background Papers: None*



**CHILTERN CREMATORIUM  
CAPITAL PROGRAMME**

APPENDIX 3

cumulative spend to date		Budgeted costs					Total Five year Cost Projection
		2014/15	2015/16	2016/17	2017/18	2018/19	
		£	£	£	£	£	£
	Relining Cremators (Gross)	0	51,600	53,160	54,720	0	159,480
	Replacement Hearth (Gross)	0	12,000	12,360	12,720	13,080	50,160
	Cremator PLC (Gross)	0	12,600	12,960	13,320	0	38,880
	Coffin Charger (Gross)	0	0	36,000	0	0	36,000
	Computerised Cremation (Gross) Administration system (CAS)	0	24,000	0	0	0	24,000
	Driveways and Car Parks (Gross)	0	0	69,600	0	357,600	427,200
	Sewage treatment plant (Gross)	0	0	0	0	30,000	30,000
	Flat Roof Re Felting (Gross)	0	0	0	0	33,600	33,600
	<b>Sub-total Chiltern Crematorium</b>	<b>0</b>	<b>100,200</b>	<b>184,080</b>	<b>80,760</b>	<b>434,280</b>	<b>799,320</b>
56,088	Pre Aylesbury Project Costs*						
75,677	<b>Aylesbury Crematorium (Gross)</b>	<b>1,354,521</b>	<b>3,373,361</b>	<b>1,249,740</b>	<b>117,813</b>	<b>0</b>	<b>6,095,435</b>
<b>£75,677</b>	<b>TOTAL</b>	<b>£1,354,521</b>	<b>£3,473,561</b>	<b>£1,433,820</b>	<b>£198,573</b>	<b>£434,280</b>	<b>£6,894,755</b>

	*pre project costs
18,389	Feasibility study
2,400	Market research
2,520	Research and identifying suitable site
3,000	agreeing heads of terms to purchase site
1,920	Feasibility drawing
1,800	fees for land option
13,205	legal fees (gross)
12,402	legal costs re option agreement/disbursements
452	Misc costs re meetings
<b>£56,088</b>	<b>Total</b>

