

Chilterns Crematorium Joint Committee

Thursday, 25th June, 2015 at 4.00 pm

Committee Rooms, King George V House, King George V Road, Amersham

A G E N D A

- 1 Evacuation Procedures
- 2 Chairman
To elect a Chairman of the Committee for the remainder of the Municipal Year.
- 3 Vice-Chairman
To elect a Chairman of the Committee for the remainder of the Municipal Year.
- 4 Apologies for Absence
- 5 Declarations of Interest
- 6 Minutes (*Pages 3 - 8*)
To sign the Minutes of the meeting held on 16 February 2015.
- 7 Financial Statements for the Financial Year 2014/15 (*Pages 9 - 12*)
Appendix 1 (Pages 13 - 18)
Appendix 2 (Pages 19 - 20)
Appendix 3 (Pages 21 - 22)
- 8 Annual Report 2014/15 (*To Follow*)
- 9 Appointment of Clerk
To note the appointment of Bob Smith as Clerk of the Chilterns Crematorium Joint Committee, with effect 1 July 2015, as agreed by Full

Council on 27 May 2015.

10 Date and Time of Next Meeting

Members are asked to agree a date for the next meeting.

11 Exclusion of the Public (if required)

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

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 Angela Macpherson
Councillor Howard Mordue
Councillor Peter Martin
Councillor Michael Smith
Councillor Mrs Julia Adey
Councillor Dominic Barnes

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 16 FEBRUARY 2015
at CHILTERN DISTRICT COUNCIL at 2.00**

PRESENT:

Councillor	A Green	Wycombe District Council	- Chairman
“	B Roberts	Aylesbury Vale District Council	- Vice-Chairman

Councillors:	H Mordue	Aylesbury Vale District Council
	P E C Martin	Chiltern District Council
	G K Harris	Chiltern District Council
	Councillor H McCarthy	Wycombe District Council

17 MINUTES

The Minutes of the meeting of the Joint Committee held on 18 December 2014 were agreed and signed by the Chairman as a correct record.

18 DECLARATIONS OF INTEREST

There were no declarations of interest.

19 ANNUAL LEARNING CONFERENCE

The next Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM) was due to be held in October 2015.

RESOLVED –

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

20 LIAISON MEETING WITH PERSONS TAKING SERVICES & FUNERAL DIRECTORS

Annual liaison meetings with persons taking services and funeral directors usually took place in June, but last year the meeting took place in February as an opportunity to consult on proposals for Aylesbury Crematorium prior to submission of the planning application.

RESOLVED –

That the next Liaison Meeting be held in June on a date to be confirmed once the respective Councils' appointments to the Joint Crematorium Committee have been made.

21 COMPLAINTS AND COMPLIMENTS 2014

The Joint Committee received a report giving details of complaints and compliments that had been received about the Crematorium in 2014 and the action that had been taken in response to the comments received. 9 substantial complaints had been received in 2014 which compared to 7 received the previous year. Members congratulated the Superintendent on the low number of complaints received in light of the increase in the number of cremations that had taken place in 2014.

RESOLVED –

That the report be noted.

22 SERVICE PLAN 2015 - 2016

The Joint Committee considered the Crematorium Service Plan for 2015/16 which outlined the key projects that had taken place during the previous year, and those that would continue into the following year. Members were particularly pleased to note that planning permission had been obtained for the new Aylesbury Crematorium, and the memorial shrubbery scheme had been successfully implemented and being well received.

Members also noted that the building and opening of the new Aylesbury Crematorium was a key objective for 2015/16. It was also intended that the Wesley Music audio-visual tribute system would be installed.

RESOLVED –

That the Crematorium Service Plan for 2015/16 be approved.

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

The Joint Committee received a report setting out details of the Chilterns Crematorium Revenue Budget for 2014/15 Revised and 2015/16 Original. The main changes in the Revised Revenue Budget were set out in paragraph 4 of the report. The Aylesbury Crematorium construction costs had a significant influence on the revenue surplus/deficit and any surplus apportionment to the constituent Councils. Overall the Amersham Crematorium was planned to continue to generate a healthy operating surplus.

RESOLVED –

That the 2014/2015 Revised and 2015/2016 Original revenue budgets be approved.

24 MEDIUM TERM FINANCIAL STRATEGY

The Joint Committee received a report reviewing the financial position of the Chilterns Crematorium in the medium term from 2016/17 to 2018/19. It was noted that the Medium Term Financial Strategy was heavily influenced by the Aylesbury Crematorium project which the business case had shown was financial viable and would support the objective to maintain and enhance the provision of high quality crematoria services to the constituents of Buckinghamshire. Once the new Crematorium was operational the strategy would be reviewed in detail.

RESOLVED –

That the Medium Term Financial Strategy forecast be noted.

25 REVIEW OF FEES & CHARGES

The Joint Committee received a report setting out proposed fees and charges from 1 April 2015 based on a general increase of between 2-3% over the current year charges with the exception of the provision and fixing of a leather memorial plaque (6.8%) as the cost had increased significantly.

Members considered a proposed increase of 2.9% for the main cremation fee for 2015/16 in light of the fee charged by surrounding crematoria. It was noted that the Councils would look to harmonise the cremation fee between the two sites once the Aylesbury Crematorium had been built.

RESOLVED –

That the fees and charges for 2015/16 as shown in the appendix of the report be agreed and the main cremation fee be set at £535 with effect 1 April 2015.

26 CAPITAL PROGRAMME 2014/15 TO 2018/19

The Joint Committee received a report setting out details of the proposed Chilterns Crematorium Capital Programme covering the period 2014/15 to 2018/19. The report provided an overview of each of the following capital projects included within the Programme:

- Relining Cremators
- Cremator Process Logic Controller (PLC)
- Computerised Cremation Administration System
- Driveway and Car Park Resurfacing
- New Site Development

It was noted that the projects related to the cremators were structured on a rolling programme in order to minimise disruption. There was a discussion

regarding the increased demand for car parking at the Crematorium due to an increase in the number of cremations and a noticeable decline in car sharing. Although still an infrequent occurrence it was acknowledged that the car parks are overflowing more often. However it was felt that this situation will significantly improve once Aylesbury Crematorium opens and that the issue should be reassessed after this has happened.

RESOLVED –

That the proposed Capital Programme for 2014/15 to 2018/19 be agreed.

27 NEXT MEETING

The meeting scheduled for the 9 March 2015 was not required.

28 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.

29 AYLESBURY CREMATORIUM UPDATE

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

The Committee received a report providing an update on the Aylesbury Crematorium project. Members were pleased to note that the project was progressing well, but felt that the signage for enabling works could have been improved greatly. The Committee remained committed to building the Aylesbury Crematorium.

RESOLVED –

- 1. That the report be noted.**
- 2. That authority be delegated to the Clerk of the Joint Committee in consultation with the Chairman of the Joint Committee, to submit a second planning application, if required.**

3. That the decision be made to opt to tax the land that is being developed at the Aylesbury Crematorium.

The meeting ended at 3.35 pm

SUBJECT:	<i>2014/15 FINANCIAL STATEMENTS</i>
REPORT OF:	<i>Treasurer of Chilterns Crematorium Joint Committee – Jim Burness</i>
RESPONSIBLE OFFICER	<i>Jim Burness</i>
REPORT AUTHOR	<i>Senior Accountant - Tracey Campbell, 01494 732204, tcampbel@chiltern.gov.uk</i>
WARD/S AFFECTED	<i>All</i>

Purpose of Report

1. To provide Members with financial outturn information for the Chilterns Crematorium for 2014/15, and seek approval of the Small Bodies Annual Return.

RECOMMENDATIONS

1. That the Small Bodies Annual Return for the year ended 31 March 2015 be formally approved and signed by the Chairman of the Joint Committee, the Clerk and the Treasurer.
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 2015

2. The Chilterns Crematorium qualifies as a 'smaller relevant body' under the Accounts & Audit Regulations, and is required under these regulations to prepare a 'Small Bodies Annual Return'.
3. The Small Bodies Annual Return for the year ended 31 March 2015 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.
4. To supplement the information contained in the Annual Return and to aid Members understanding of the financial position of the Chilterns Crematorium officers have included the Income and Expenditure Account and Balance Sheet at **Appendix 2**.

Income and Expenditure

5. The key points to note for 2014/15 are:-

- A revenue surplus of £50k, compared to a budgeted deficit of £278k.
- Higher income from cremations as the actual number exceeded the budgeted assumption by 282 giving £147k additional income. This also accounts for the increase in monies due from funeral directors at year end.
- An additional insurance premium for terrorism cover was due to cover the period December 2014 to March 2015.
- Vat provision was over budgeted as based on previous year actual.
- Capital expenditure during the year of £1,212k relating to the proposed new Crematorium, including the payment to purchase the land (£835k). Irrecoverable VAT included in the total figure was £177k.

Balance Sheet

6. The key points to note for 2014/15 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. It also includes the land for the proposed Aylesbury Crematorium and stands at £5.2 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 2014/15 an additional £1,210,708 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. Total current assets remain at £4.5million.

Note: In September 2014 the Crematorium changed their banking provider from the Co-operative Bank to Barclays Bank as part of the Shared Service approach to working with Chiltern and South Bucks District Councils.

- Current Liabilities – this relates to money the Crematorium owes to external bodies and organisations amounting to £47k, a decrease of £55k 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 main reserve represents amounts being held on behalf of constituent authorities to fund future capital projects.

Reserves

7. There is an improved position on the main reserve, which as at 31 March 2015 stands at £4,471,362.
8. The apportionment between constituent authorities of the main reserve 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 2015/16 budgets are considered later in the year.

District Council	Balance 31.3.2014 £	Apportionment 2014/2015 £	Balance 31.3.2015 £
Aylesbury Vale	1,301,487.99	16,532.14	1,318,020.13
Chiltern	1,249,540.77	12,899.42	1,262,440.19
Wycombe	1,870,106.03	20,795.70	1,890,901.73
Totals	4,421,134.79	50,227.26	4,471,362.05

Next Steps

9. The Small Bodies Annual Return will be audited by the appointed auditors, Mazars LLP. The outcome of the audit will be reported to the Joint Committee at the next available meeting.

Small Bodies in England

Annual return for the financial year ended 31 March 2015

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 2015.

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 2015, 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 their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, 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 annual return, including the external auditor's report, by 30 September 2015.

It should not be necessary for you to contact the external auditor 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 2014/15 for:

Enter name of reporting body here:

CHILTBLY CLEMATOLIUM JOINT COMMITTEE

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	3,553,021	4,421,135	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	1,782,805	2,017,236	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	-391,315	-399,649	Total expenditure or payments made to and on behalf of all 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	-523,376	-1,567,360	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	4,421,135	4,471,362	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	4,468,821	4,403,898	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	3,971,574	5,182,282	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 2015 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Date

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

and recorded as minute reference:

Signed by Chair of meeting approving these accounting statements:

Date

Section 2 – Annual governance statement 2014/15

Appendix 1

We acknowledge as the members of CHILTERN CLONATOLIUM 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 2015, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.			prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We 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 body to conduct its business or on its finances.			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.			during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
7 We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

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

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the council will address the weaknesses identified.

Section 3 – External auditor certificate and report 2014/15 Appendix 1

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

CHILTON CEMETERY JOINT COMMITTEE

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 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, 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 Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

CHILTONS CLEMATOLINA 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 2015.

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

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

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

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 2014/15 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 2014) equals the balance brought forward in the current year (Box 1 of 2015).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of the 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 2015 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

CHILTERNERS CREMATORIUM JOINT COMMITTEE
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2015

Actuals 2013/14 £	Income	Revised Budget 2014/15 £	Actuals 2014/15 £
	Fees & Charges		
-1,573,903	Cremations	-1,664,000	-1,811,560
-8,123	Chapel of Rest	-7,500	-8,409
-5,848	Audio Visual Media	-4,800	-5,313
-34,387	Plaques - Leather / Stone	-32,890	-32,311
-45,411	Plaques - Roses & Seats	-41,000	-40,123
-35,493	Book of Remembrance	-33,200	-34,634
-469	Carriage & Post	-200	-240
-14,312	Miscellaneous Income	-9,000	-10,633
<u>-1,717,946</u>		<u>-1,792,590</u>	<u>-1,943,222</u>
	Other Income		
-1,127	Bulb Donations	-1,200	-1,635
-59,838	Bank & Other Interest	-32,485	-34,617
-1,353	Vending	-1,120	-1,120
-2,541	Property Rental	-2,580	-2,582
0	Abatement Credits	-34,060	-34,060
<u>-64,858</u>		<u>-71,445</u>	<u>-74,014</u>
<u>-1,782,805</u>	TOTAL INCOME	<u>-1,864,035</u>	<u>-2,017,236</u>
-997,264	NET OPERATING SURPLUS	-1,076,485	-1,262,666
129,150	Capital Expenditure	1,354,521	1,212,439
<u>-868,114</u>	(SURPLUS)/DEFICIT FOR YEAR	<u>278,036</u>	<u>-50,227</u>
	Distributed to Constituent Authority Accounts		
	Pro-rata to no. of cremations in each district:		
-267,403	Aylesbury Vale D.C.	85,643	-16,532
-236,758	Chiltern D.C.	75,828	-12,899
-363,953	Wycombe D.C.	116,565	-20,796
<u>-868,114</u>		<u>278,036</u>	<u>-50,227</u>

APPENDIX 2

CHILTERN CREMATORIUM JOINT COMMITTEE
BALANCE SHEET AS AT 31 MARCH 201! 2014/15

2013/14		2014/15
£		£
	Fixed Assets	
3,966,575	Land and Buildings	5,177,283
4,999	Furniture and Fittings	4,999
<u>3,971,574</u>	TOTAL FIXED ASSETS	<u>5,182,282</u>
	Current Assets	
	Stocks and work in progress	
335	Vending machines	98
16	Miniature Books	62
183	Memorial Cards	24
2,455	Stone Memorials	2,040
<u>2,989</u>		<u>2,224</u>
	Debtors	
50,690	Sundry debtors	111,855
<u>50,690</u>		<u>111,855</u>
	Investments	
1,666,346	Santander	1,432,302
2,500,000	Fixed Investments upto 1 year	2,500,000
<u>4,166,346</u>		<u>3,932,302</u>
	Cash / Bank Balances	
204,376	Co-op / Barclays Deposit A/c	568,962
98,099	Co-op / Barclays Current a/c	-97,366
<u>302,477</u>		<u>471,596</u>
<u>4,522,501</u>	TOTAL CURRENT ASSETS	<u>4,517,977</u>
	Creditors	
-8,398	Sundry creditors	0
-9,627	H M R C	-5,407
-83,340	Estimated Creditors	-41,208
<u>-101,365</u>	TOTAL CURRENT LIABILITES	<u>-46,615</u>
<u>8,392,708</u>	TOTAL ASSETS LESS LIABILITES	<u>9,653,644</u>
	Financed By	
-3,971,574	Capital Financing Reserve	-5,182,282
	Reserves	
-1,301,488	Constituent Auth - AVDC	-1,318,020
-1,249,541	Constituent Auth - CDC	-1,262,440
-1,870,106	Constituent Auth - WDC	-1,890,902
<u>-4,421,135</u>		<u>-4,471,362</u>
<u>-8,392,708</u>	NET EQUITY	<u>-9,653,644</u>

Notice Issued under Regulation 10 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 of the intention to make a Key Decision

Regulation 9 of the above Regulations requires 28 clear-days notice to be given of all Key Decisions taken on behalf of the local authority. Where that notice is impracticable, the decision can only be made where:

- the Chairman of the relevant Overview & Scrutiny Committee has been informed – or if there is no such person, each member of the relevant Overview & Scrutiny Committee – by notice in writing, of the matter about which the decision is to be made
- five clear days have elapsed following the issue of the notice
- the reasons why compliance with Regulation 9 was impracticable is detailed

Decision to be taken	Decision-Maker & Date	Reason Regulation 9 Not Complied With	Overview/Scrutiny Committee
2014/15 Financial Statements	Chilterns Crematorium Joint Committee 25 June 2015	The deadline to approve the Financial Statements is 30 June 2015. There was insufficient time to schedule the meeting and publish the 28 Day Notice in light of changes to the appointments to the Chilterns Crematorium Joint Committee.	AVDC: Finance and Services Scrutiny Committee (Councillor Rand) CDC: Services Overview Committee (Councillor J Burton) WDC: Improvement & Review Commission (Councillor R Gaffney)

Alan Goodrum

Alan Goodrum
Chief Executive, Chiltern and South Bucks District Councils

Notice Published: **17 June 2015**

