

## Chilterns Crematorium Joint Committee

**Monday, 19th June, 2017 at 4.30 pm**

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

### **A G E N D A**

- 1 Evacuation Procedures
- 2 Minutes of Previous Meeting (*Pages 5 - 12*)  
To sign the Minutes of the meeting held on 15 February 2017.
- 3 Apologies for Absence
- 4 Declarations of Interest
- 5 Annual Report  
*Please note that Annual Reports for the Chilterns Crematorium Joint Committee are attached separately*  
*Appendix 1*  
*Appendix 2*
- 6 Financial Statements 2016/2017 (*Pages 13 - 16*)  
*Appendix 1 (Pages 17 - 18)*  
*Appendix 2 (Pages 19 - 20)*
- 7 Branding for New Crematorium (*Verbal Report*)
- 8 Date and Time of Next Meeting

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

9 Exclusion of the Public

To resolve that under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act

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

10 Aylesbury Crematorium Project Update Report (*Pages 21 - 26*)

*Appendix A (Pages 27 - 50)*

*Appendix B (Pages 51 - 56)*

*Appendix C (Pages 57 - 58)*

*Appendix D (Pages 59 - 60)*

**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 Julie Ward	Aylesbury Vale District Council
Councillor Howard Mordue (Vice-Chairman)	Aylesbury Vale District Council
Councillor Peter Martin	Chiltern District Council
Councillor Michael Smith (Chairman)	Chiltern District Council
Councillor Dominic Barnes	Wycombe District Council
Councillor Graham Peart	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 **15 FEBRUARY 2017**

at **Cabinet Room, King George V House, King George V Road, Amersham**  
at **4.00 pm**

**PRESENT:**

Councillor H Mordue Aylesbury Vale District - Chairman  
Council

Councillors: A Macpherson Aylesbury Vale District Council  
P E C Martin Chiltern District Council  
J Adey Wycombe District Council  
D Barnes Wycombe District Council

**APOLOGIES FOR ABSENCE** were received from Councillors M R Smith (Chiltern District Council).

Charles Howlett	Superintendent
Jim Burness	Chiltern and South Bucks District Councils
Chris Marchant	Chiltern and South Bucks District Councils
Tracey Campbell	Chiltern and South Bucks District Councils
Paul Marston-Weston	Aylesbury Vale District Council

**29 DECLARATIONS OF INTEREST**

There were no declarations of interest.

**30 MINUTES OF PREVIOUS MEETING**

Cllr H Mordue was elected Chairman for the duration of the meeting.

The Minutes of the meeting of the Chilterns Crematorium Joint Committee held on 4 February 2016 were agreed and signed by the Chairman as a correct record.

**31 FINANCIAL OUTTURN 2015/16**

The Director of Resources outlined key points in the report which included but was not limited to, the fact that the crematorium continued to make a substantial operating surplus, with a financial outturn position for the year end of £903k. Appendix 2 of the report detailed an accumulated surplus of £5.4m, and £4.7m was shown as earmarked against the Aylesbury Crematorium project. It was noted that the budget reflected the higher level of capital

expenditure throughout the year. Due to a change in Council audit regulations, an external audit review is no longer required for the Chilterns Crematorium Joint Committee because it is a Joint Committee. The Joint Committee would continue to be managed under policies that are subject to external and internal audit.

**RESOLVED:**

**That the report be noted.**

**32 SIXTY FIRST ANNUAL REPORT 1 APRIL 2015 - 31 MARCH 2016**

The Joint Committee considered the Annual Report that provided an overview of operational aspects of the crematorium throughout the year and gave a brief update on the main points of the report. It was noted that a member of staff had retired after 48 years of service, and that a new computerised crematorium administration system had been successfully implemented at the crematorium. In response to a question on how Chiltern's Crematorium decided which charity to support annually, it was advised that the Chairman of the Joint Committee usually confirmed the nomination. Joint Committee Members were keen to participate in nominating future charities. The nomination for a charity is for the donation from the Institute of Cemetery and Crematorium Management's (ICCM) Scheme for the Recycling of Metals Following Cremation.

**RESOLVED:**

- **That the report be noted; and**
- **That Members would put forward nominations for future charities for Chiltern's Crematorium to support on an annual basis.**

**33 REVENUE BUDGET**

The Joint Committee received a report that summarised the Revenue Budget for 2017/18, as well as the main expenditure changes and the crematorium's position of having a projected operating surplus of £1.1m. The majority of the surplus had been put aside for the Aylesbury Crematorium project and a reasonable level of reserves would be retained. An assessment of reserves is completed annually at the time of considering the budget and after considering financial risks.

The report highlighted main expenditure changes, which included but was not limited to:

- salaries – the financial costs set out did not take into account new staff appointments in the next financial year. However, costs associated with staffing changes to the current staff structure arising from the harmonisation of Chiltern & South Bucks services were taken into account;
- business rates – a revaluation has meant an increase in business rates by over 50% from 1 April 2017; and
- cremation fees - estimates were based on a 2.2% increase on fees, which could be amended by the Joint Committee.

**RESOLVED:**

**That the Revenue Budget for 2017/18 and the capital expenditure be approved.**

**34 MEDIUM TERM FINANCIAL STRATEGY**

The Joint Committee considered the Medium Term Financial Strategy. This set out the Joint Committee's financial position of the over next three to four years. It was noted that the income figures for Amersham reflected a reduced volume in cremations per year to March 2020 and that energy costs were expected to increase by 20% from 2018. It was anticipated that there would continue to be a surplus for the Amersham and Aylesbury Crematoriums.

**RESOLVED:**

**That the report be noted.**

**35 REVIEW OF FEES AND CHARGES**

It was noted that the fees and charges were reviewed annually by the Joint Committee and the report gave comparative figures of surrounding crematoria. The recommendation to the Joint Committee set out to increase the cremation fee to £575, a 5.3% increase on the current fee. In response to questions from Members regarding fees, it was noted that organists are booked on an ad hoc basis which meant the fee with an organist was higher. Concerning potential discounted fees for residents it was reported that discount schemes were usually unpopular and complex to run. Members were

keen to review fees and charges more regularly for the Amersham and Aylesbury Crematoriums, and not just at the time of the annual review.

**RESOLVED:**

- **That the Joint Committee agree to increase the Chiltern's Crematorium cremation fee to £575; and**
- **That the Joint Committee receive a report at a future meeting regarding a pricing strategy for the Amersham and Aylesbury Crematoriums.**

*Councillor A Macpherson left the meeting at 5pm.*

**36 CAPITAL PROGRAMME 2016/17 TO 2020/21**

Members received the proposed five year capital programme and an overview of major upcoming projects.

**RESOLVED:**

**That the proposed Capital Programme for 2016/17 to 2020/21 be agreed.**

**37 ANNUAL LEARNING CONVENTION**

It was noted that the Superintendent attended the autumn 2016 Annual Learning Convention and that the Joint Committee were to decide on attendance for the next Annual Learning Convention.

**RESOLVED:**

**That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2017 Institute of Cemetery and Crematorium Management (ICCM) Annual Learning Convention.**

**38 LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS**

The Joint Committee were asked to identify a suitable date for the next Liaison Meeting with persons taking services and funeral directors.

**RESOLVED:**



**That the next Liaison Meeting take place at the crematorium at 6.45pm on 19 June 2017, to be preceded by refreshments at 6.00pm.**

#### **39 COMPLAINTS AND COMPLIMENTS 2016**

Member's noted the questionnaire responses received. These comments revolved predominantly around car parking provision and the busy nature of the chapels. It was reported that car parking provision was difficult to increase on the site, but the opening of the Aylesbury Crematorium could alleviate the problem. Further car parking spaces were available but required walking a distance uphill to get to the crematorium. The Joint Committee heard that the chapels had indeed been busier; this was potentially due to the fact that Milton Chapel had been closed for six weeks owing to a floor replacement, and that Slough Crematorium was closed completely for six weeks for a complete refurbishment in November/December 2016. The Slough Crematorium has been operating since with bookings restricted to 5 per day until the end of May 2017. Concerning the operation of the hearing loop systems, some changes were made at the recommendation of the sound engineer which resolved the problem.

**RESOLVED:**

**That the report be noted.**

#### **40 SERVICE PLAN 2017 - 2018**

The key achievements for the last twelve months were detailed in Appendix 1 and Members were informed that the key task for the coming year was the Aylesbury Crematorium project. It was noted that the new computerised crematorium administrative system was a vast improvement on the previous system, which would improve efficiency and accuracy of records.

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

**RESOLVED –**

**That the next meeting would be held on 19 June 2017 at 4.30pm.**

#### **42 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.**

#### **43 CREMATORIUM STAFF**

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

The report advised Members on the recent harmonisation of staff terms and conditions for the team and the key changes to staff appointments, as well as a revaluation of job descriptions.

#### **RESOLVED:**

- **That the harmonisation of staff terms and conditions and the decision to recruit temporary staff be noted, and that the posts be made permanent once the consultation process is complete;**
- **That the proposed updated job evaluation process and new posts be approved;**
- **That the proposed timetable to implement these changes be agreed; and**
- **That the future staffing arrangements for the Aylesbury Crematorium be approved with the appointment made to these posts at the appropriate time.**

#### **44 NEW AYLESBURY CREMATORIUM**

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

Members received a report providing an update on the progress of the new Aylesbury Crematorium project and a risk register. It was noted that the Joint Committee had previously agreed expenditure to purchase land, build and operate the crematorium in Aylesbury. The project costs had increased since then due to planning and legal matters outside the Joint Committee's control. The Joint Committee received an updated business case for the project. . Following approval from the Chilterns Crematorium Joint Committee for the

revised expenditure, authority would then be sought from the constituent authorities. It was therefore

**RESOLVED:**

- 1. That the contents of the report be noted;**
- 2. That, subject to recommendation 4, that construction commences as soon as possible and that the decision when to enter into the construction contract is delegated to the Chairman and Vice Chairman in consultation with the Clerk and Treasurer of the Joint Committee be agreed;**
- 3. That the SCAPE framework to procure further consultant support be agreed**

**4. AND RECOMMENDED: That the budget increase from £6,000,000 to £7,250,000 for the Aylesbury Crematorium project be agreed by the Cabinets of the constituent authorities.**

**The meeting ended at 6.07 pm**



<b>SUBJECT:</b>	<b>2016/17 FINANCIAL OUTTURN</b>
<b>REPORT OF:</b>	<b>Treasurer of Chilterns Crematorium Joint Committee – Jim Burness</b>
<b>RESPONSIBLE OFFICER</b>	<b>Jim Burness</b>
<b>REPORT AUTHOR</b>	<b>Senior Accountant - Tracey Campbell, 01494 732204, tcampbel@chiltern.gov.uk</b>
<b>WARD/S AFFECTED</b>	<b>All</b>

## 1. Purpose of Report

- 1.1 To provide Members with financial outturn information for the Chilterns Crematorium for 2016/17.

### RECOMMENDATIONS

- That the financial outturn position for the year ended 31 March 2017 is noted.
- That the accumulated revenue surplus be retained by the Joint Committee for future capital investment.

## 2. Summary of Financial Outturn

- 2.1 The following table provides a summary of the financial outturn position for the year ended 31 March 2017.

Actuals £		Forecast Outturn as at Feb 2017 £	Actuals £
2015/16		2016/17	2016/17
367,383	Employee Expenses	371,300	372,314
275,599	Premises Expenses	270,710	245,680
226,335	Supplies and Services	223,925	231,685
<b>869,317</b>	<b>TOTAL EXPENDITURE</b>	<b>865,935</b>	<b>849,679</b>
(1,936,494)	Fees and Charges	(1,946,040)	(2,149,128)
(65,265)	Other Income	(67,050)	(80,995)
<b>(2,001,759)</b>	<b>TOTAL INCOME</b>	<b>(2,013,090)</b>	<b>(2,230,123)</b>
(1,132,442)	NET OPERATING SURPLUS	(1,147,155)	(1,380,444)
229,512	Capital/R&R Expenditure	400,140	155,220
<b>(902,930)</b>	<b>(Surplus)/Deficit FOR YEAR</b>	<b>(747,015)</b>	<b>(1,225,224)</b>

2.2 A more detailed breakdown is provided in Appendix 1.

2.3 The key points to note are:-

- A revenue surplus of £1,225k, compared to the forecast outturn of £747k. The improved surplus is attributable to capital expenditure being less than originally forecast, and higher income.
- Orders were raised for groundworks and maintenance of cremators and plant however the work was not received/carried out by 31<sup>st</sup> March so spend will be made in 2017/18
- An increase in medical referee fees, due to a higher than forecast number of cremations.
- Slough Crematorium was closed for six weeks in November/December 2016 which contributed to the additional income in the year. There will also be some additional income in 2017/18 as the Slough Crematorium is not due to be fully operational again until June.
- Of the £155k capital and repairs and renewal spend, £69k related to the proposed new crematorium, £71k on resurfacing of the car parks, £7k on Milton Chapel floor and £8k on the new computerised administration system. Irrecoverable VAT included within the total figure was £21k. The under spend on the forecast spend of £400k is due to the delay in the construction of the Aylesbury Crematorium.

2.4 The breakdown of the 2016/17 cremations compared to 2015/16 is:-

	2016/17	2015/16
Aylesbury Vale	756	721
Chiltern District	579	593
Wycombe District	910	904
South Bucks	307	231
Hertfordshire	482	478
Oxfordshire	103	84
Berkshire	318	150
Other areas	227	212
Total	3,682	3,373

## Balance Sheet

2.5 Appendix 2 shows the Balance Sheet for the Chilterns Crematorium.

2.6 The key points to note are:-

- Property, Plant & Equipment – 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 and preliminary works for the proposed Aylesbury Crematorium and stands at £5.5million. This includes additional capital which has been added to this value at cost. For 2016/17 an additional £148k 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 now stand at £6.7million.
- Current Liabilities – This relates to money the Crematorium owes to external bodies and organisations amounting to £94k. The main creditor for the Crematorium at year end is Chiltern District Council for salary recharges. It does not imply any delay in payment of monies owed.
- Financed by section – 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.

## 3. Reserves

3.1 Reserves have increased by £1,225k over the year due to the in-year surplus. The total value of general and earmarked reserves as at 31 March 2017 now stands at £6,599,517.

3.2 As requested by Members, at the meeting of 4th February 2016, an earmarked reserve has now been established for the funding of the proposed Aylesbury Crematorium which now reflects the revised £7.25m capital budget less actual expenditure to 31<sup>st</sup> March 2017.

3.3 The table below shows the reserve balances apportioned between the constituent authorities.

	<b>AVDC £</b>	<b>CDC £</b>	<b>WDC £</b>	<b>Total £</b>
Balance 31.3.2016	1,611,533	1,503,847	2,258,913	5,374,293
Apportionment 2016/17 surplus	412,592	315,993	496,639	1,225,224
	2,024,125	1,819,840	2,755,552	6,599,517
<u>Balances retained</u>				
Earmarked for new Crematorium	1,757,228	1,582,935	2,395,827	5,735,990
General reserves	266,897	236,905	359,725	863,527
	2,024,125	1,819,840	2,755,552	6,599,517

3.4 The retention of the accumulated balance by the Joint Committee is necessary to meet scheduled future capital investment. As reported in the medium term financial strategy report in February 2017, once the new Crematorium in Aylesbury is completed in 2018, then the Committee will be in the position from 2019/20 to distribute surpluses.

<b>Background Papers:</b>	None
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CHILTERN CREMATORIUM JOINT COMMITTEE INCOME AND EXPENDITURE ACCOUNT		APPENDIX 1	
Actuals 2015/16 £	Expenditure	Forcast Outturn 2016/17 £	Actuals 2016/17 £
367,309	Employee Expenses		
74	Salaries, Wages & Associated Expenses	369,200	372,314
367,383	Long Service Awards	100	0
		371,300	372,314
43,281	Premises Expenses		
6,267	Maintenance of Buildings	18,500	18,835
11,472	Security	8,000	7,624
13,459	Waste Disposal	11,000	11,552
31,141	Maintenance of Grounds	22,000	10,916
19,988	Maintenance of Cremators, Plant & Equipment	45,000	28,988
27,532	Electric	21,000	21,054
99,586	Gas	22,000	22,712
949	Rates	100,400	100,394
5,256	Water	1,030	1,033
3,328	Furniture & Fittings	6,500	7,197
13,341	Cleaning Materials & Equipment	3,000	3,333
275,599	Insurances	12,280	12,041
		270,710	245,680
53,460	Supplies & Services		
3,250	Medical Referees - Fees	49,500	55,275
8,573	Consultancy	5,625	5,625
823	Vending	2,400	2,762
4,762	Clothing	1,170	886
3,098	Printing and Stationery	4,600	4,854
5,289	Books & Publications	300	276
3,085	Postages	4,500	4,152
1,500	Telephones	3,500	3,493
160	Web Services	1,500	1,500
718	Conference Expenses	0	0
585	Courses / Seminars	1,250	1,281
774	Subscriptions	550	586
426	Registrations - EPA/ Data Protection	780	774
0	Open Day Reception charges	0	0
2,805	General Advertising	300	0
10,575	Authority Cremation Cost Refunds	1,100	-587
4,095	Plaques	11,250	11,464
14,151	Urns & Caskets	4,500	4,210
23,774	Book of Remembrance	13,000	13,281
-228	Wesley Music Service	16,000	17,283
2,425	Miscellaneous Expenses	750	750
34,739	External Audit Fees	2,850	2,750
2,496	VAT Provision	52,000	54,616
45,000	Bank Charges	2,500	2,456
226,335	Chiltern District Support Costs	44,000	44,000
		223,925	231,685
869,317	TOTAL EXPENDITURE	865,935	849,679

Classification: OFFICIAL

## APPENDIX 1

CHILTERN CREMATORIUM JOINT COMMITTEE  
INCOME AND EXPENDITURE ACCOUNT

Actuals 2015/16 £	Income	Forecast Outturn 2016/17 £	Actuals 2016/17 £
	<b>Fees &amp; Charges</b>		
-1,816,983	Cremation (fees, coffin waiting, dep/disp ashes)	-1,820,000	-2,020,889
-7,847	Audio Visual Media	-10,800	-11,682
-111,663	Commemoration (books of remembrance/memorials)	-115,240	-116,557
<u>-1,936,494</u>		<u>-1,946,040</u>	<u>-2,149,128</u>
	<b>Other Income</b>		
-37,297	Other Income	-38,550	-52,044
-27,968	Miscellaneous Income	-28,500	-28,951
<u>-65,265</u>		<u>-67,050</u>	<u>-80,995</u>
<u>-2,001,759</u>	<b>TOTAL INCOME</b>	<u>-2,013,090</u>	<u>-2,230,123</u>
-1,132,442	<b>NET OPERATING SURPLUS</b>	-1,147,155	-1,380,444
229,512	Capital/Repairs & Renewals Expenditure	400,140	155,220
<u>-902,930</u>	<b>(SURPLUS) / DEFICIT FOR YEAR</b>	<u>-747,015</u>	<u>-1,225,224</u>
	Distributable to Constituent Authority Accounts		
	Pro-rata to no. of cremations in each district:		
-293,513	Aylesbury Vale D.C.	-242,830	-412,592
-241,406	Chiltern D.C.	-199,720	-315,993
-368,011	Wycombe D.C.	-304,465	-496,639
<u>-902,930</u>		<u>-747,015</u>	<u>-1,225,224</u>

## APPENDIX 2

**CHILTERNs CREMATORIUM JOINT COMMITTEE  
BALANCE SHEET**

31 Mar 16 £		31 Mar 17 £
	<b>Property, Plant &amp; Equipment</b>	
3,847,522	Land and Buildings	3,918,902
1,491,893	Assets under Construction	1,561,355
4,999	Furniture and Fittings	4,999
8,050	Intangible Assets	15,625
<u>5,352,465</u>	<b>TOTAL PPE</b>	<u>5,500,881</u>
	<b>Current Assets</b>	
	<b>Inventories</b>	
7,365	Stone Memorials	4,800
<u>7,365</u>		<u>4,800</u>
	<b>Debtors</b>	
94,502	Sundry debtors	187,432
0	Payments in advance	2,026
<u>94,502</u>		<u>189,458</u>
	<b>Investments</b>	
2,500,000	Fixed Investments upto 1 year	4,500,000
<u>2,500,000</u>		<u>4,500,000</u>
	<b>Cash and Cash Equivalents</b>	
2,857,175	Barclays Deposit A/c	1,946,754
-15,198	Barclays Current A/c	52,058
<u>2,841,977</u>		<u>1,998,812</u>
<u>5,443,844</u>	<b>TOTAL CURRENT ASSETS</b>	<u>6,693,070</u>
	<b>Creditors</b>	
-66,465	Sundry creditors	-89,936
-3,087	H M R C	-3,617
<u>-69,552</u>		<u>-93,553</u>
	<b>TOTAL CURRENT LIABILITES</b>	<u>-93,553</u>
<u>10,726,757</u>	<b>TOTAL ASSETS LESS LIABILITES</b>	<u>12,100,398</u>
	<b>Financed By</b>	
-5,352,465	<b>Capital Financing Reserve</b>	-5,500,881
	<b>General Reserves</b>	
-194,228	Constituent Auth - AVDC	-266,897
-181,249	Constituent Auth - CDC	-236,905
-272,253	Constituent Auth - WDC	-359,725
	<b>Earmarked Reserves</b>	
-4,726,562	Aylesbury Crematorium	-5,735,990
<u>-10,726,757</u>	<b>NET EQUITY</b>	<u>-12,100,398</u>



# Item 10

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

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# Appendix B

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

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# Appendix C

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
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# Appendix D

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