

# CHILTERNS CREMATORIUM JOINT COMMITTEE

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25 June 2007

**TO: THE CHAIRMAN AND MEMBERS OF THE CHILTERNS CREMATORIUM JOINT COMMITTEE**

Dear Sir/Madam,

I hereby give you notice that a meeting of the **Joint Committee** will be held on **Monday 2 July 2007 at 2.15pm** at **Chiltern Council Offices, King George V Road, Amersham, Bucks in Members Room 2.**

For agenda see below.

Yours faithfully,  
ALAN GOODRUM  
Clerk to the Joint Committee

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## REVISED AGENDA

1. Election of Chairman
2. Appointment of Vice-Chairman
3. To sign the Minutes of the meeting of the Joint Committee held on 5 December 2006 (previously circulated).
4. Apologies for Absence.
5. Declarations of Interest.
6. Open report of the Clerk to the Crematorium
  1. Liaison Meeting with Persons Taking Services and Funeral Directors
  2. Assistant Superintendent – Vacancy
  3. Cremations Emission Abatement
  4. Collier and Catley: Claim for Extension of Time
  5. Complaints and Compliments 2005
  6. Crematorium Regulations
7. 52<sup>nd</sup> Annual Report
8. Open Report (and appendix) of the Treasurer

Support Officer: (; email )

1. 2006/2007 Statement of Accounts.

Continued...

9. 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 involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act

10. Private Report (and appendices) of the Officers.

51. Future Strategic Business Plan

11. Date and time of next meeting. Members have agreed to locate meetings at Amersham, Aylesbury and High Wycombe on a rotation basis. The next meeting will be held at Aylesbury

Circulation

<b>Circulation:</b>		
<b>Councillor</b>	<b>Kevin McPartland</b>	<b>Aylesbury Vale District Council</b>
<b>"</b>	<b>David Thompson</b>	
<b>Councillor</b>	<b>Graham Sussum</b>	<b>Chiltern District Council</b>
<b>"</b>	<b>John Warder</b>	
<b>Councillor</b>	<b>Mrs Audrey Jones</b>	<b>Wycombe District Council</b>
<b>"</b>	<b>Bill Jennings</b>	

Support Officer: (; email )

## **CHILTERN CREMATORIUM JOINT COMMITTEE**

**MINUTES** of the Meeting of the **CHILTERN CREMATORIUM JOINT COMMITTEE**  
held on **5 DECEMBER 2006**  
at **CHILTERN DISTRICT COUNCIL**

**PRESENT:** Councillor P Cartwright - Chairman  
Councillor D Thompson - Aylesbury Vale District Council  
" K A Campbell - Chiltern District Council  
" J F Warder - Chiltern District Council

**APOLOGIES FOR ABSENCE:** were received from Councillor J Cartwright.

1. **MINUTES**

The Minutes of the Joint Committee held on 23 June 2006 were agreed and signed by the Chairman.

2. **DECLARATIONS OF INTEREST**

Councillor D Thompson declared a personal interest in agenda item 51. Nature of interest, Councillor Thompson was the ward member for Aston Clinton.

3. **ANNUAL CONFERENCE**

The Joint Committee were requested to consider continuing the custom of sending the Chairman and Superintendent to the Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM).

**RESOLVED -**

**That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2007 Institute of Cemetery and Crematorium Management Annual Conference.**

4. **LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS**

Liaison meetings were held every year, the last one was in May 2006. At that meeting it was proposed that the meeting in 2007 be held at 6.30pm on a date in May 2007. District elections would be held in May 2007 and therefore the date for the next liaison meeting was put back to June 2007. The Superintendent agreed to contact funeral directors and persons taking services to find a mutually acceptable date in June.

**RESOLVED -**

**That the next liaison meeting be held at 6.30pm at the Crematorium on a date in June 2007 to be determined by the Clerk.**

5. **ASSISTANT SUPERINTENDENT - VACANCY**

The recruitment process earlier in 2006 had not been successful in identifying a candidate for the post of Assistant Superintendent. The problem would seem to be the difficulty in attracting suitable candidates with previous crematorium administration/supervisory experience.

In order to cover the work, a temporary appointment of a part time clerical assistant was made and the full time clerical assistant was acting-up to cover some of the duties. This present temporary arrangement was working satisfactorily, but would be reviewed again in April/May 2007.

**RESOLVED -**

**That the report be noted.**

**6. GUIDING PRINCIPLES FOR CREMATION AND CREMATION WITHIN 72 HOURS OF RECEIPT OF THE COFFIN**

It had been agreed by the Joint Committee at their meeting on 17 December 2003 (Minute Number 7 refers) to adopt the Guiding Principles for Cremation and to approve the policy of retaining coffins overnight for cremation the following day. The Guiding Principles for Cremation allowed coffins to be retained for up to three days before cremation, provided the cremation authority was open about the policy. There was a period of publicity and consultation, but there were no adverse reactions. The policy was then put into practice in September 2005.

Only a small number of coffins were retained and it meant that only three cremators needed to be operated at a time. The substantial increases in energy costs, the amount of energy being saved and the raised awareness of environmental issues, led to consideration of how the policy was being implemented.

It was possible to reduce the number of cremators being used to two for most of the time, if more coffins were retained, sometimes up to twelve. This was put into practice and 30% less gas was now being used compared with when all cremations were carried out on the same day as the funeral. Less electricity was also being used because only one fan was required for two cremators.

The Superintendent assured Members that although operating methods had changed to conserve energy and reduce costs, there had been no compromise with regard to the propriety of treatment of the deceased whilst awaiting cremation, nor to the cremation process itself.

The Superintendent had prepared some figures to show how the energy consumption was reduced if the cremators were used continuously. As part of the Emergency Planning preparation for a flu pandemic the cremators had been run for a period of 36 hours and dealt with 20 cremations. This had shown that the last 12 hours of use had produced the most savings in energy costs.

Other options were discussed, such as using only one cremator continuously, but this had staffing implications. A suggestion was also made that a 'dummy load' could be used to stop the cremators losing heat when not in use.

**RESOLVED -**

**That the report be noted.**

**7. CREMATIONS EMISSIONS ABATEMENT**

The Committee had resolved, in principle, to achieve filtration of all cremations as soon as possible and as a minimum to install plant capable of filtering cremations from two cremators, thus achieving abatement in excess of 50% ; this was at the meeting on 8 December 2005 (Minute number 6 refers). A further report was requested when more details were known.

More was now known, but not enough to produce the level of detail that was necessary. Abatement equipment was very technical and manufacturers had all developed different methods of achieving filtration. Any abatement system purchased would need to be compatible with existing cremators, which were extremely robust and would not need replacing.

The report set out the specific issues which needed to be addressed and in connection with these issues, what actions had been so far carried out. Abatement was required by 31 December 2012 at the latest. The Department of the Environment, Food and Rural Affairs (DEFRA) had indicated that they expected to see substantial progress on installations well in advance of 2012. Without proof of progress, DEFRA would consider imposing requirements and a timetable on busier crematoria and Chiltern falls into this category. Progress with this project was, therefore, a priority.

Because of the technical complexities of abatement equipment, it was agreed that specialist engineering expertise was sought to give advice on the issues involved.

**RESOLVED -**

**That delegated authority be given to officers to develop the proposal to install plant to abate cremation emissions, including costing, through the appointment of a consultant with a first stage expenditure of up to £10,000.**

**8. COLLIER AND CATLEY: CLAIM FOR EXTENSION OF TIME**

At the meeting of this Joint Committee on 23 June 2006, a revised financial account figure was agreed, subject to the completion of a settlement agreement with the contractor (Minute 7 refers). A settlement agreement was finally signed by both parties in September which would achieve the objective of securing the proper completion of the building at a level the Joint Committee could afford.

Discussions began on site in October with the architect and contractor to draw up a programme of works. The Superintendent was now waiting for the contractor to come back with a programme of dates and timings. It was anticipated that the project would be completed by next summer.

**RESOLVED -**

**That the report be noted.**

**9. COMPLAINTS AND COMPLIMENTS 2005**

In 2005 there were 2,981 cremations and questionnaires were sent to all those who requested a cremation. The results of the responses were set out in an appendix to the report.

There was a fourth complaint that had been omitted from the report and the Superintendent gave a verbal update to Members. Without exception all matters on which three or more comments were received related to the fact that there was only one chapel in use with half hour service slots, the new car park was still under construction and only one floral tribute area was in use.

Where complaints were received, procedures had been examined and where possible appropriate changes implemented.

**RESOLVED -**

**That the report be noted.**

**10. MILTON CHAPEL**

The Clerk to the Joint Crematorium gave a verbal update on the proposed official opening of Milton Chapel.

The earliest date for the opening ceremony would be in June 2007. Last year it had been suggested that the Lord Lieutenant for Buckinghamshire was invited and this was agreed.

Another suggestion was that the Princess Royal, as patron of the Rural Housing Trust, might be attending the opening of the recent Trust build in Winchmore Hill. Members agreed that the Clerk should make enquiries.

11. **TREASURER'S REPORT**

The Council's auditors, RSM Robson Rhodes, required an annual return to be signed by the Chairman of the Joint Committee. Members agreed that the Chairman should sign the Smaller Bodies in England Annual Return for the year ending 31 March 2006.

**RESOLVED -**

**That the Smaller Bodies in England Annual Return for the year ending 31 March 2006 be signed by the Chairman.**

12. **CAPITAL EXPENDITURE**

The report contained details of the expenditure for the current year and the following three years. The figures included the settlement agreement, which was within the existing budget provision, an estimate for the installation of cremator filtration and cabling works.

The cost of the new filtration system could not be estimated until the new system was chosen and there were a number of systems from which to choose. Members had agreed that a specialist should be consulted (Minute Number 7 above refers).

In answer to a question from Councillor Campbell about the waste from filtration and the cost of disposing of it, Councillor Warder explained the different ways of filtration:

A.

Sodium carbonate and activated carbon materials would be mixed by a cyclone into the gas stream and used to clean the fumes; this would clean out the mercury, particulates, dioxins and other toxins which would then be filtered out of the gas stream and automatically deposited in a barrel. The whole process was automatic and the waste would not be touched. A company would then collect the barrel for disposal. Councillor Warder said claims were being made that mercury could be reclaimed from the waste which would help offset the costs of disposal, but he was doubtful if this would amount to very much.

B.

Gas would be passed through cartridges of granules of activated charcoal which would absorb the waste; these cartridges would be changed periodically without the need for the waste to be touched, and again it was claimed that mercury could be reclaimed before disposal. Councillor Warder was concerned this might not be such an effective system as it relied on even gas flow through all the cartridges to be fully effective. Also the effectiveness of the cartridges would decrease before replacements were installed.

C.

A third system used lime and carbon, but the problems of disposing of lime made this more difficult.

The heat that was produced by the cremation process was not enough for steam boilers to drive an electric generator, but could be used to heat the chapels in winter.

**RESOLVED -**

**That the capital expenditure programme for 2006/2007 to 2009/2010 be agreed.**

13. **FEES AND CHARGES**

The tables set out in the report showed the current charges, the proposed charges and the comparison with the fees charged with other neighbouring authorities.

Members agreed that the level of charge must kept in line with competing crematoria, but recognised that a surplus was needed in the budget to pay for the filtration system. The initial funding put in by the three authorities had been returned, but it was suggested that consideration be given to making a return on the investment. Members agreed this would be reviewed in the future and certainly after the installation of the new filtration system when the capital costs would be known.

The recommended fees, shown in appendix B, were discussed and it was agreed that the fees that did not incur VAT would be rounded up to the nearest whole pound. The recommended fee for cremation of persons over the age of 18 years would remain as £370.00. All other fees were agreed as recommended from 1 April 2007.

**RESOLVED -**

**That the fees and charges for 2007/2008 be approved as amended.**

14. **REVENUE**

Detailed revenue estimates were shown in appendix C attached to the officer's report. Comparisons between the revised and original estimates were included in a table within the report. Revenue expenditure was just below the original estimate and the report detailed the variations within the total.

Capital expenditure was lower than estimated due to the re-scheduling of relining the cremators and renewal of hearths to 2008/2009. Income from cremation fees was expected to be slightly higher than anticipated. The original estimate had allowed for a small reduction in numbers to take into account the potential impact of disruption from the project works; figures to date show that this had been negligible.

The income estimates reflected the proposed fees and charges in the previous agenda item.

**RESOLVED -**

**That the 2006/2007 revised and 2007/2008 revenue estimates be approved.**

15. **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 item of business on the grounds that it involved the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.**

*Note: The relevant paragraph number from Part 1 of Schedule 12A is indicated at the end of the Minute heading.*

16. **FUTURE STRATEGIC BUSINESS PLAN (Paragraphs 7 & 9)**

The report gave initial consideration to the next stage of the development of the Crematorium and Members were asked for the options they would wish officers to consider in greater detail.

The Second Funeral Chapel project had stretched the Joint Committee's resources in keeping the project on track; it would still require management input in the first quarter of 2007. The Cremations Emissions Abatement would need to be taken forward and further diversification of the service or supporting the growth in Aylesbury.

Croydon Crematorium was faced with a declining demand for their services and was therefore proposing a semi commercial venture into a Pets Crematorium. Information on this was attached to the Officer's report as appendix 51.1.

The Westerleigh Group were trying to develop a site in the Bedgrove/Aston Clinton area for additional cemetery and crematorium use. The Joint Committee would need to consider whether it wished to support the Site Search in an advisory capacity or be involved in the longer term creation of a new facility. Should a crematorium be sited on the southern identified site, this could have substantial impact on the Chiltern Crematorium. A map was attached to the Officer's report showing the various areas that had been identified as possible sites for a crematorium.

There was currently capacity at the Chiltern Crematorium to deal with more cremations arising from the anticipated growth in the Aylesbury area. The Superintendent had researched the projected number of deaths at the time the planning application for the second funeral chapel was being prepared and this had shown a gradual increase up to 2011, but no account had been taken of the extra growth in Aylesbury. In answer to a question, the Superintendent advised that some cremations come from outside the three authorities, mainly from South Bucks and Hertfordshire and also to some extent from areas also served by crematoria at Slough and Oxford.

An alternative option was discussed based on what was happening at Croydon Crematorium where, faced with a declining demand for their services, they were proposing a semi commercial venture into a Pets Crematorium. Information on this was attached to the Officer's report as Appendix 51.1

After much discussion when a number of different options were considered, it was agreed that the Joint Committee should investigate supporting the Aylesbury development either in an advisory capacity for a Site Search or to be involved in the longer term creation of a new facility.

With regard to a pet crematorium, it was decided to wait until more was known on how the Croydon project was developing and also what happened at Aylesbury.

Further discussion would be needed at a future meeting, a business plan compiled and a consultation to establish, as much as possible, the opinion of the public.

**RESOLVED -**

- 1. That officers be requested to consider the development of the cremation service supporting the growth in Aylesbury.**
- 2. That a further report be brought to a future meeting of the Joint Committee.**

**17. DATE AND TIME OF NEXT MEETING**

This was agreed as Tuesday 10 July 2007 at 2.00pm at Aylesbury Vale District Council Offices.

Should there be any issues arising before this date it was agreed that a meeting would be called in March 2007.



**18. ANY OTHER BUSINESS**

At a previous meeting the Superintendent had reported that the Hornbeams on the main drive had deteriorated due to progressive bark necrosis and would need replacing (Minute Number 6, 17 December 2004). As a result the Joint Committee had agreed that the trees on the drive should be felled.

The Superintendent had researched with the Arboricultural Advisory and Information Service (formerly the Forestry Commission) what species of trees would be suitable replacements and circulated pictures of several species of trees that would be appropriate. The trees would be planted in the verge and therefore not all species would be suitable. As the Crematorium was sited in the Green Belt, it was agreed that ornamental trees would not be used.

Hornbeams were prone to bark diseases and to replace with hornbeams again would probably lead to the same problems in the future. The shape of the hornbeam was also not appropriate as the branches grow too wide and protrude over the drive.

Beech was also a species that would be suitable, but again were prone to bark disease.

The third species was a variety of oak that would not grow too wide and this was agreed as the most suitable species. The Clerk suggested that a press release was issued regarding the planting scheme.

Although the trees were not subject to a tree preservation order, a felling licence may be needed and also permission from Chiltern District Council as the trees were subject to a 5 year restriction on any unauthorised pruning or felling imposed as a condition of the planning application to build the second funeral chapel. However, the fact that the deterioration of the trees posed an increasing safety risk meant that it was unlikely permission would be refused. The Superintendent would now apply for the necessary permission.

**RESOLVED -**

- 1. That the trees along the main entrance drive be replaced with the species of Oak identified by the Superintendent.**
- 2. That the Superintendent applies for the necessary permissions to implement the changes.**

**The Meeting ended at 4.40pm.**



**CHILTERN CREMATORIUM JOINT COMMITTEE**

**MEETING 2 JULY 2007**

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

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

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

*Contact Officer: Charles Howlett (01494) 724263*

- 1.1 Liaison meetings have been held on an annual basis, with the last one in May 2006. At that meeting it was proposed that a further meeting be held in May 2007.
- 1.2 At their meeting on 5 December 2006 (Minute 4 refers), the Joint Committee resolved to defer the date of the meeting until June 2007 because the district elections were being held in May. However, because of the opening and dedication ceremony taking place in early July the officers decided it would be better not to proceed with the Liaison meeting, but defer it to a later date.
- 1.3 Members are asked to consider whether they wish to hold the next Liaison meeting in the autumn 2007 or the following spring.

*Background papers: None*

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**2 ASSISTANT SUPERINTENDENT - VACANCY**

*Contact Officer: Charles Howlett (01494) 724263*

- 2.1 Further to Minute 5 of the meeting held on 5<sup>th</sup> December 2007, the position regarding the un-filled vacancy of Assistant Superintendent has now been resolved. A minor review of the staffing establishment was undertaken resulting in the post of Assistant Superintendent and full time Clerical Assistant being deleted. The full time Clerical Assistant who was acting-up to cover some of the duties has been appointed to the new full time post of Senior Administrator, and the temporary Clerical Assistant's post has been made permanent. As a result of these changes the overall staffing cost at the Crematorium has been reduced.
- 2.2 A diagram showing the current staffing establishment at the Crematorium is included as *Appendix 2*.
- 2.3 Previously the Assistant Superintendent's post and remuneration was linked to the occupation of one of two on-site bungalows on a service tenancy basis. The bungalow has now been let to another member of the Crematorium staff

on a service tenancy basis at a reduced rent in return for out of hours “caretaking” duties.

- 2.4 This item is included for information.

*Background Papers: None*

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### **3 CREMATIONS EMISSIONS ABATEMENT**

*Contact Officer: Charles Howlett (01494) 724263*

- 3.1 At its meeting on 5 December 2007, the Joint Committee resolved that delegated authority be given to the officers to appoint a consultant to develop the project to install plant to abate cremation emissions (Minute 7 refers). Officers from Chiltern District Council’s (CDC) Engineer’s Department, assisted by the Superintendent, are now actively engaged in seeking a suitable consultant.
- 3.2 Although UK cremator manufacturers have had varying degrees of experience with cremator filtration in other countries, it is however a new concept to the UK. This situation, coupled with the fact that cremation is a relatively small “industry”, means that finding an “impartial” consultant with the necessary expertise is proving difficult. CDC’s Engineers have identified a number of different elements to the project, as well as the filtration process itself, including building works (which will also need a planning application if an extension is required) and energy recovery, and are currently investigating civil engineering consultancies which would be able to handle all the different aspects of the project under one umbrella. Whilst these companies are obviously familiar with building works and energy recovery it is vital to be certain that they also have the cremator filtration expertise, the very reason why a consultant is being sought in the first place.
- 3.3 Progress is however being made. An interview has recently been held with a company from whom a proposal is currently awaited, an interview with a second company has been arranged and a third possible option is being followed up. It is intended that a consultant will be engaged in the near future.
- 3.4 This report is included for information.

*Background Papers: None*

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### **4 COLLIER AND CATLEY: CLAIM FOR EXTENSION OF TIME**

*Contact Officer: Alan Goodrum (01494) 732001*

- 4.1 Following the signing of a settlement agreement by both parties in September 2006 and a subsequent site meeting which took place in October, it was envisaged that the Contractor would come back with a programme of dates

and timings for the completion of the works (Minute 8 of the meeting on 5<sup>th</sup> December 2006 refers) in time for the opening and dedication ceremony on 7<sup>th</sup> July 2007.

- 4.2 Unfortunately, despite initial encouragement following the October site meeting, since then virtually no progress has been made. The Contractor has never produced a programme of works despite repeated requests by the Architects. There have been a few further site meetings with sub contractors to discuss remedial works, in particular in relation to the new doors which are purportedly now in manufacture, but in practice only one and a half days remedial work has actually been carried out on site.
- 4.3 The officers continue to press the matter with both the Architect and the Contractor. Although officers are reluctant to recommend we re-engage our lawyers, Pinsent Mason, to facilitate some action because of the cost, this option should not be ruled out if the present scale of inactivity persists.
- 4.4 This item is included for information.

*Background Papers: None*

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## **5 COMPLAINTS AND COMPLIMENTS 2006**

*Contact Officer: Charles Howlett (01494) 724263*

- 5.1 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 2006 from the 2,984 questionnaires sent out 192 were returned from people who were satisfied (some with added compliments) and 31 from people who were mostly satisfied but including comments about matters they thought could be improved. A brief summary of the responses to the questionnaires are given in *Appendix 5*. During the year 9 complaints were also received.

### **Changes made as result of comments**

- 5.2 A change was made in response to comments about poor signposting with the addition of still more signs to try to make it clearer that there are two chapels with their own associated car parks. Work was also planned with the aim of improving the effectiveness of the public address system in the Milton Chapel.

### **Actions taken in response to complaints**

- 5.3 The following complaints were received:-

*Complaint 1:* About noise from mourners in the Hampden floral tribute courtyard disturbing the next service.

*Response:* Additional soundproofing carried out on the outer exit doors and chapel attendants reminded to ensure the doors are kept shut. Method of

keeping the outer doors closed included in list of remedial building works required.

*Complaint 2:* General untidy appearance caused by various paraphernalia left on memorials in stone memorial garden.

*Response:* Explained that the regulations for the stone memorial garden do enable a degree of “individualism” with regard to tributes left on or near the memorials. Introduced a regime of more regular “clear ups” to remove some of the more dilapidated items and dead flowers.

*Complaint 3:* A service was delayed from starting on time allegedly because the previous funeral overran, and the service was then cut short without singing the last hymn.

*Response:* An investigation revealed that the delayed start was actually because the widower of the deceased, who was frail, needed to use the loo on arrival at the Crematorium. There were then four family tributes during the service, the last of which was over ten minutes long, and consequently the priest conducting the service decided not to sing the last hymn. A letter of apology was however sent to the family.

*Complaint 4:* A hymn was “ruined” because of the organist’s poor playing.

*Response:* The hymn requested was a very unusual one. When the funeral service arrangements were being made the office confirmed to the funeral director that the Crematorium had the music, but in the event it turned out that it was not a suitable version to accompany singing to. A letter of apology for the Crematorium’s mistake was sent to the family.

*Complaint 5:* The “new rules” not allowing dogs into the garden of remembrance (except guide dogs) should be displayed clearly on a sign at the main entrance.

*Response:* A letter was sent explaining that the rule had existed since the Crematorium opened in 1966, and that it is written on two signs at the main entrance.

*Complaint 6:* That the hymn announced from the book on the lectern was on a different page to the books in the pews, and that there were minor word variations in some of the books on the pews.

*Response:* The books in both chapels were carefully examined for inconsistencies but none were found. The only explanation we could think of was that the priest announced the hymn from a personal book he had brought with him instead of from the service details information sheet provided by the Crematorium, although this was not accepted by the complainer. A letter was sent outlining the checks we had made to try to find out what had gone wrong and saying we were sorry that the incident had “utterly ruined” the service.

*Complaint 7:* A light fitting in the new Milton chapel entrance ceiling fell onto a mourner’s head.

*Response:* Fortunately the mourner suffered no more than a bad headache. An incident report was sent to the Health and Safety Practitioner, and an

electrician was engaged immediately to check the offending light fitting and every other similar fitting in the entrance.

*Complaint 8:* A family complained about the length of time it was taking to resolve a problem with a rose bed commemorative plaque and the seeming inability of the office to provide clear information.

*Response:* An investigation revealed that by the time the family started enquiring about the replacement plaque it was actually in the office waiting to be fixed in position, but unfortunately the clerical assistant dealing with the query was unaware of this. The Superintendent accepted responsibility for a breakdown in communication both within the office and to the family concerned. Steps were taken to improve office communications, and to provide better information to families about how soon a memorial can be expected to be in place after it is ordered.

*Complaint 9:* Lack of signposting at the Crematorium

*Response:* See 2 above

5.4 This item is included for information.

*Background Papers: None*

**6 CREMATORIUM REGULATIONS**

*Contact Officer: Charles Howlett (01494) 724263*

6.1 The Crematorium Regulations were last revised in 1993. A copy of the Regulations is attached as *Appendix 6* showing proposed deletions crossed through and additions highlighted.

**RECOMMENDATION**  
**That the revised Crematorium Regulations be approved.**

*Background Papers: None*

<b>ITEMS TO BE CONSIDERED IN PRIVATE SESSION – PART 1 OF SCHEDULE 12A TO THE LOCAL GOVERNMENT ACT 1972 (PARAGRAPH NUMBERS IN BRACKETS)</b>		
<b>51</b>	<b>Future Strategic Business Plan</b>	Paragraphs 7, 8 & 12





**CHIEF EXECUTIVE'S DEPARTMENT  
CHILTERN'S CREMATORIUM**

**APPENDIX 2**

**Chief Executive**  
**(Clerk to the Joint Committee)**  
Alan Goodrum

**Superintendent & Registrar**  
Charles Howlett

**Senior Administrator**  
Mrs Jane Thornhill

**Grounds Supervisor**  
Clive Dickens

**Grounds Maintenance  
Operative**  
Scott Walker

**General Assistant**  
Harry Sunderland

**Clerical Assistants P/T**  
Mrs Andrea Jaffe  
Mrs Sandra Smith  
Mrs Melanie Reid

**Chapel Attendant P/T**  
Mrs Margaret Drinkwater

**Crematorium Attendants**  
Richard Pleased  
Chris Holloway  
Mick Quigley  
Stuart Casbeard

**Assistant Gardener**  
John Weddell

**Cleaner P/T**  
Andy Tutt



Comments	Number received 2006
Appreciative	58
Satisfied	134
Constructive	31
Complaints	9

**APPENDIX 5**

**CHILTERN'S CREMATORIUM JOINT COMMITTEE**

**Analysis of Questionnaire Results 2006**

**Constructive Comments Analysis 2006**

Comment	Number received 2006
Car park	
More spaces	4
More disabled spaces	1
Chapel	
Larger chapel services sign	1
Longer service	2
Quieter curtains	1
Wesley Hymns too fast	1
Provide sample cd's of Wesley music	1
Wesley music ended abruptly	1
Microphone for ministers	1
Chapel not ready in time	1
Provide extra (folding) seating	1
New chapel too large	1
New chapel too modern	1
Blinds in Milton chapel	1
Floral tributes	
Remove cigarette box in floral area	1
Flowers placed under wrong name	1
Flowers wilted under sun	1
Flowers should be higher up	1
Memorials	
Stone memorials in different place	1
Ashes to be interred	2
3 or 4 lines for Remembrance Book	2
Confusing memorial documentation	1
Staff/Grounds	
Improved signposting	4
No staff available	1
Reduce smoke emissions	1
Waiting rooms	
Milton – too bleak	1
Other	
Difficult road signs from Amersham	1



# REGULATIONS

## General Information

The Chilterns Crematorium is situated in woodland off the main Amersham - High Wycombe road (A404) half a mile from Old Amersham, six miles from High Wycombe, four miles from Chesham and fifteen miles from Aylesbury.

**Address:** The Superintendent and Registrar  
Chilterns Crematorium  
Whielden Lane  
Amersham  
Bucks  
HP7 0ND

**Telephone:** (01494) 724263  
**Fax:** (01494) 433065  
**Email:** [chilternscrem@chiltern.gov.uk](mailto:chilternscrem@chiltern.gov.uk)  
**Web site** [www.chilternscrematorium.co.uk](http://www.chilternscrematorium.co.uk)

**Office Hours:** Monday to Friday: 9.00 a.m. to 5.00 p.m.  
Saturday: 9.00 a.m. to 1.00 p.m.

**Visitors:** The Remembrance Chapel and Garden of Remembrance are open to the public every day of the year:-

Weekdays: 1<sup>st</sup> April to 30<sup>th</sup> September: 9.00 a.m. to 8.00 p.m.  
1<sup>st</sup> October to 31<sup>st</sup> March: 9.00 a.m. to 6.00 p.m.

Saturday: 9.00 a.m. to 5.00 p.m.

Sunday and Bank holidays: 10.00 a.m. to 5.00 p.m.

Cremation forms and other correspondence should be delivered to the Superintendent at the Crematorium Office, and from whom further information can be obtained.

~~The Chilterns Crematorium Joint Committee is in full membership of the Federation of British Cremation Authorities and all cremations are carried out in accordance with the Federation's "Code of Cremation Practice", copies of which are available from the Crematorium Office.~~

The Chilterns Crematorium Joint Committee abides by the Institute of Cemetery and Crematorium Management's Guiding Principles for Cremation and The Charter for The Bereaved. Copies of these documents are available from Funeral Directors or by contacting the Crematorium on 01494 724263, or looking on the web site [www.chilternscrematorium.co.uk](http://www.chilternscrematorium.co.uk)

## Regulations

In these Regulations, the word “Committee” means the Chilterns Crematorium Joint Committee and the “Superintendent” means the Superintendent and Registrar or his authorised representative. The “Medical Referee” means a medical referee or deputy medical referee appointed in pursuance of Regulation 10 of the Regulations, dated 28<sup>th</sup> October 1930, made by the Secretary of State for the Home Department under Section 7 of the Cremation Act 1902 and Section 10 the Births and Deaths Registration Act 1926.

1. Services may take place at ~~half hourly~~ **forty five minutes** intervals from ~~9.30 a.m. until 5.00 p.m.~~ **8.45 a.m. until 5.30 p.m.** Monday to Friday and from ~~9.30 a.m. to 12.30 p.m.~~ **9.15 a.m. to 1.00 p.m.** on Saturdays. ~~No cremation services are permitted on Sundays or public holidays~~
2. A booking for a cremation service must initially be reserved by telephoning or visiting the Crematorium Office to select an available time, after which a preliminary application form for cremation should be completed and delivered to the Superintendent **at least** two working days before the proposed time of the service. Reservations of service times cannot be confirmed until this written notice has been received.
3. The application for cremation (Form “A”) should be made by an executor whenever practicable, but it may be made by the nearest surviving relative or any other person who can give a satisfactory reason for making the application on behalf of the executor or nearest surviving relative.
4. The form of application “A” and medical certificates “B” and “C” duly completed, together with the certificate of disposal (after registry) issued by the Registrar of Births and Deaths, must be delivered to the Superintendent by not later than 9.00 a.m. on the **working** day preceding the cremation. Forms for a cremation to take place on **Monday** should be delivered by 9.00 a.m. on the previous **Friday** and a longer period is necessary when a public holiday also intervenes.

In cases where the deceased died in a hospital and a post mortem examination has been carried out by a suitably qualified registered medical practitioner, and providing the doctor completing the medical certificate in Form “B” knows the results of the examination, then the medical certificate in Form “C” is not required.

In cases where a Coroner issues a certificate in Form “E” this must be attached to Form “A” and the medical certificates in Form “B” and “C” and registrar’s certificates are not required.

5. For the cremation of a stillborn child a special form of application should be used, accompanied by the appropriate certificate given by a registered medical practitioner **or registered midwife** who has examined the still born child and the certificate for disposal (after registry) issued by the Registrar of Deaths.

In cases where a Coroner issues a certificate in Form “E” this must be attached to the special form of application, no other certificates being required.

For the cremation of a baby born dead before twenty-four weeks gestation a special form of application should be used, accompanied by the appropriate certificate given by a registered medical practitioner, **registered midwife or registered nurse** who has examined the foetus.

6. For the cremation of body parts a special form of application should be used, accompanied by the appropriate certificate given by a registered medical practitioner who has examined the body part.
7. ~~It is not possible to retrieve any ashes following the cremation of the remains of a baby without the use of a special infant cremating tray. For practical reasons this technique is only employed when written notice that the ashes are required has been given before the cremation by completing the appropriate section of an authority for disposal which should accompany the application form.~~ Because of its small size, when an individual coffin of a baby born dead before 24 weeks gestation is cremated it is only possible to retrieve ashes by using a special technique. For practical reasons this is only used when written notice has been given before the cremation, by completing the appropriate section of the Authority for Disposal, giving instructions that the ashes are required. Unless this notice is given then the baby's coffin may be cremated at the same time as other baby's coffins and the ashes scattered in the garden of remembrance. If the application has been made on behalf of the parent(s) this information must be made known to them by the person making the application.
8. With the exception of the cremation of a foetus born dead before 24 weeks gestation, and a body which has been buried for more than two years, in all other cases no cremation is allowed to take place without the written authority of the Medical Referee (Form "F") who may decline to allow a cremation ~~without stating any reason.~~
9. All fees and charges for cremation must be paid to the Superintendent before cremation and all other fees at the time the order is given.
10. Relatives or representatives of the deceased should make their own arrangements for the service to be conducted by a Minister of Religion, or some other person. Any recognised form of service, religious or civil, may be held in the all-denominational chapel, ~~or conversely it is not necessary for any ceremony to take place.~~
11. A coffin must not exceed 216cm (85") in length, 79 cm (31") in width and 46cm (18") in depth. In any event, the Superintendent should be contacted with regard to the dimensions of any extra large coffin.
12. The coffin must be ~~made of wood or a wood by-product~~ of sufficiently robust construction to be charged safely into a cremator, and made of a suitable material which, when placed in a cremator and subjected to the cremation process, is easily combustible and which does not emit smoke, give off toxic gas or leave any retardant smears or drips after final combustion.

No metal furniture or fittings whatever shall be used on a coffin for cremation. No metal of any kind shall be used in the manufacture of such coffin except as necessary for its safe construction and then only metal of a high ferrous content. Cross pieces must not be attached to the bottom of the coffin. Preferably the bottom of the coffin should be solid and flat, but if it is desired to strengthen the bottom of the coffin, wooden strips may be placed lengthways for this purpose. If wooden strips are used they must be sufficiently robust to withstand the abrasive action against the cremator hearth without breaking or becoming detached from the coffin, and there must be a gap down the centre of the coffin between the strips not less than 20 cms and not more than 45 cms wide. ~~The coffin must not be painted or varnished but may be~~

~~covered with a suitable cloth. Products manufactured in polyvinyl chloride (PVC) must not be used in the construction of the coffin or its furnishings.~~

13. External coatings to a coffin must allow for smokeless combustion and the use of nitro-cellulose varnish, polyurethane, melamine and any products containing polyvinyl chloride (PVC) must not be used, with the exception of The use of polystyrene which must be restricted to the coffin nameplate only in which case it must not exceed 90 grams in weight. Water based lacquer free from additives containing heavy metals may be used for coating a coffin or a suitable cloth may be used.

The use of sawdust, cotton wool or shredded paper must be avoided. ~~If circumstances require, suitable sealing material may be used, but no~~ If lining of a coffin is necessary, this should be manufactured from polythene not exceeding 75 microns in thickness or other suitable waterproof material which is easily combustible and which does not emit smoke, give off toxic gas or leave any retardant smears or drips after final combustion; metal, rubber or polyvinyl chloride (PVC) will not be permitted and on no account must pitch or similar substance be used.

~~Rings or other items of personal jewellery should be removed from the body beforehand; if not destroyed during the process of cremation, any metal found amongst the cremation ashes shall not be salvaged for any purpose but shall be disposed of in aggregate by burial in the Cremation grounds or in accordance with the directions of the Committee.~~

14. In order to minimise the release of pollutants to air, it is recommended that clothing should be of natural fibres and that shoes or any material manufactured from PVC should not be included. Body adornments manufactured from copper should be removed as should any easily removable prostheses or casts of plaster or other material. Additional items of any sort (except small items which are easily combustible and which do not emit smoke, give off toxic gas or leave any retardant smears or drips after combustion such as cards and letters, photographs, small teddy bears etc) should not be placed within the coffin without the express permission of the Superintendent.

15. All metals remaining following cremation will be sent for recycling. These metals consist mainly of nails and screws used in the construction of the coffin and orthopaedic implants. Disposing of these metals by recycling helps to reduce the impact on our environment, avoids the use of non-renewable resources and complies with waste-management legislation. Rings or other items of personal jewellery should be removed from a body to be cremated; they are usually destroyed and any precious metals vaporise during the process of cremation, but any small granules which sometimes remain will also be recycled. For further information a 'Recycling of Metals' leaflet can be obtained on request from the Crematorium office.

Those who wish to dispose of any metals found in another way can do so by indicating their wishes at the time of arranging the cremation and the metals will be returned to them.

16. Every coffin brought to the Crematorium must have the name, age and date of death clearly marked thereon or attached thereto and the Superintendent will refuse to allow



the coffin into the premises or carry out the cremation until unless this requirement has been complied with.

17. The Funeral Director shall provide sufficient bearers to carry the coffin reverently and safely into the Chapel. Coffins can also be brought to the Crematorium prior to the funeral service and placed in the committal room and will be placed on the catafalque by Crematorium staff at the allotted time. When the coffin is in position on the catafalque or deposited in the committal room at the Crematorium the responsibility of the Funeral Director towards it ceases and that of the Crematorium begins.
18. Cremators use a lot of gas and electricity and for technical reasons excessive energy can be used if all cremations are carried out on the same day as the funeral service. Consequently in order to reduce the impact on our environment by ensuring better use of energy and minimizing carbon dioxide emission ('greenhouse gas') the cremation may be delayed, sometimes by up to three days. **However the majority of cremations are carried out within 24 hours of the funeral service.**
19. Cremation ashes will only be delivered to the Applicant for cremation or to such other person as he or she may authorise in writing.
20. The temporary deposit of ashes is permitted for a period not exceeding three months. No payment will be required for the first month of the period but at the end of that time the appropriate fee will become payable. Should this payment be in arrear for more than 21 days the Superintendent will, at his discretion, disperse the ashes in the Garden of Remembrance.
21. Cremation ashes are normally available for collection from 10 a.m. on the second working day following the funeral service, unless prior notice is given that they are required sooner. A suitable container large enough to hold all the ashes must always be used for the removal of ashes from the Crematorium and containers can be obtained from the Superintendent at a reasonable cost. The Superintendent shall have the right to decide what is a "suitable" container.
22. No person shall be permitted to enter the crematory without the permission of the Superintendent but in cases where the representatives of the deceased express the desire to witness the placing of the coffin in the cremator permission will be given for ~~two~~ a limited number of representatives to enter the crematory for this purpose. ~~When the cremators are not in use~~ The crematory may also be inspected by arrangement with the Superintendent.
23. All entries in the Book of Remembrance will be inscribed by the person or persons appointed by the Committee and the Committee reserve the right to refuse to allow any entry which is considered unsuitable.
24. Flowers, plants and floral tributes may be placed in the areas specifically provided, namely the chapel of remembrance, floral tribute courts and in the integral vases of the stone memorials. No plants, flowers, flower vases, glasses or other receptacles for plants or flowers or any other items shall be placed in any other part of the crematorium or the gardens, and if they are they will be removed. ~~except in areas specially provided. Wreaths or floral tributes left on the paved area~~ Flowers, plants and floral tributes which are left at the Crematorium will be finally disposed of by the Superintendent.

25. All persons attending the Crematorium must comply with such Regulations as the Committee may make from time to time for the control and management thereof and the Superintendent may, at his discretion, exclude any person or persons from the Crematorium and grounds.
26. ~~Children under the age of 12 years are not allowed in the Crematorium unless they are accompanied by an adult.~~
27. ~~Dogs must not be brought into the Crematorium grounds, guide dogs for the blind excepted.~~ Dogs brought into the crematorium grounds must be kept on a lead and under control at all times; they must not be allowed to interfere with or disturb other visitors, mourners or funeral services, and any excrement must be picked up by the person in charge of the dog and removed from the grounds.
28. ~~All persons entering the Crematorium do so at their own risk and the Committee will not accept any liability for injuries or damage sustained by any reason whatsoever.~~
29. All cremations will be carried out according to the provisions of the Statutory Rules and Orders made by the Secretary of State for the Home department, under Section 7 of the Cremation Act 1902 and Section 2 of the Cremation Act 1952 or any statutory extension or modification thereof.
30. The Committee reserves the right to make any alterations or additions from time to time to these Regulations .

**Regulations approved by: The Joint Committee 16<sup>th</sup> June 1993**

# **CHILTERNNS CREMATORIUM JOINT COMMITTEE**

**FIFTY SECOND ANNUAL REPORT 1<sup>st</sup> APRIL 2006 – 31<sup>st</sup> MARCH 2007**

## **CONSTITUENT AUTHORITIES AND REPRESENTATIVES**

### **Aylesbury Vale District Council**

Councillor J Cartwright  
Councillor David Thompson

### **Chiltern District Council**

Councillor A. Campbell  
Councillor J Warder (Vice-Chairman)

### **Wycombe District Council**

Councillor P J Cartwright (Chairman)  
Councillor David Carroll

### **Superintendent and Registrar**

Charles Howlett DMS, F.InstCCM(Dip)  
Chilterns Crematorium  
Whielden Lane  
Amersham  
Buckinghamshire

#### **Clerk**

Alan Goodrum  
  
Chief Executive  
Chiltern District Council  
Council Offices  
King George V Road  
Amersham  
Buckinghamshire

#### **Treasurer**

Malcolm Crawford IPFA  
  
Chief Financial Officer  
Chiltern District Council  
Council Offices  
King George V Road  
Amersham  
Buckinghamshire

**CHILTERNS CREMATORIUM JOINT COMMITTEE  
FIFTY SECOND ANNUAL REPORT**

**1) CREMATIONS**

The following tables show the number of cremations from 1<sup>st</sup> April to 31<sup>st</sup> March for the past five years and their originating Districts:

<b>District</b>	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>
Aylesbury Vale	615	690	626	647	619
Chiltern	690	624	576	650	622
Wycombe	915	862	848	847	835
Other	884	889	960	845	874
<b>Total</b>	<b>3,104</b>	<b>3,065</b>	<b>3,010</b>	<b>2989</b>	<b>2950</b>

Comparative figures for the previous years are:

<b>1995/96</b>	<b>1996/97</b>	<b>1997/98</b>	<b>1998/99</b>	<b>1999/00</b>	<b>2000/01</b>	<b>2001/02</b>
3,051	3,054	2,862	3,161	3,169	2,967	3,021

The total number of cremations since opening until the end of March 2007 = 102,858.

In 2006 Chilterns ranked at 16 in a league table in order of the number of cremations carried out at each of the 248 crematoria in the UK.

**2) DISPOSITION OF CREMATION ASHES**

Nationally there has been a steady reduction in the number of cremation ashes being placed in the grounds of the crematorium where the cremation has taken place, with a higher incidence of ashes being removed from the crematorium for disposal elsewhere.

In 1970 approximately 86% of ashes remained at crematoria (including about 15% being buried as opposed to scattered), but since then there has been a gradual decline and in 2004 the national figure was 40% (including 10% being buried). At the Chilterns (where ashes have only ever been scattered), in the 1970's around 80% of ashes were remaining in the garden of remembrance. By 2004 this was reduced to 35% and in 2005 to 33%. In 2006 approximately 32% of ashes were scattered in the garden of remembrance.

The number of cremation ashes being taken away for disposal elsewhere is being offset to a degree by a small but increasing number being received from other crematoria for scattering at the Chilterns; an average of 51 persons ashes have been received annually over the last five years, and 64 persons ashes were received in 2006/07 generating income of £1,519 from the scattering fee.

Although the reduction in ashes being scattered is reflected in memorial sales, nevertheless the Garden of Remembrance is still a most important feature helping provide an appropriate setting for the place of cremation and also acting as a focal point in the mourning process.

**3) COMMEMORATION**

An additional 122 commemorative plaques were added to the kerbing around the rose beds and the total number of plaques, after deducting those that were not renewed at the expiration of the lease period, is 2,952. Together with the income from renewals, the total income from rose bed commemorative plaques amounted to £40,938.

An additional 39 stone memorial plaques were sold, and the total number of plaques, after deducting those that were not renewed at the expiration of the lease period, is 631 since the scheme was introduced in 1994. Together with the income from renewals the income for the year amounted to £23,555.

An additional 25 leather memorial plaques were sold in the chapel of remembrance, and the total number of plaques, after deducting those that were not renewed at the expiration of the lease period, is 247 since the scheme was introduced in January 2001, with income for the year of £6,656.

A total sum of £1,562 was donated for the purchase of trees, shrubs and flowering plants and bulbs.

A further 556 inscriptions were entered in the Book of Remembrance and the income, including the sale of miniature replica books and memorial cards, amounted to £38,095.

#### 4) **FEES**

The scales of fees were reviewed by the Joint Committee in December 2006. Increases of around 2% in line with the projected rate of inflation were approved, effective from 1<sup>st</sup> April 2007. The cremation fee was only increased from £360 to £370, reverting from the pattern in the last few years of substantially above inflation increases to help recuperate the costs of the second funeral chapel project and also build up reserves for the future capital programme to provide cremator abatement plant by 2012 in compliance with new legislation.

The national average cremation fee in 2006 was £363, and in a league table of the 248 crematoria in the UK Chilterns cremation fee ranked at 151.

#### 5) **STAFF**

There were two staff changes during the year.

The General Assistant (50% grounds maintenance and 50% relief cremator operator), Andy Tutt, who was appointed in January 2001, had resigned his full-time post at the end of March 2006 to stay at home and bring up his new-born son (this was reported last year). His post was successfully filled by the recruitment of Harry Sunderland, who started work in May.

A recruitment exercise in April to fill the vacant post of assistant superintendent, who had retired the previous November, was not successful. The full time clerical assistant, Jane Thornhill, accepted an “acting-up” role and a temporary part time clerical assistant, Melanie Reid, was recruited in July to provide cover for an interim period. It was decided to review the situation again after a period of time with a view to either re-advertising or reorganising the staff structure.

Crematorium Attendant, Jean Thorne, left in August after over eleven years in post as she and her husband moved away from the area. Her post was successfully filled by the recruitment of Stuart Casbeard, who started work in September.

6) **ENVIRONMENTAL POLICY**

**Cremation within 24 hours of receipt of the coffin**

Cremators use a lot of gas and electricity and if all the cremations are carried out on the same day as the funeral service this uses excessive energy, and the more energy used the more carbon dioxide (“greenhouse gas”) is produced. As reported in the 51<sup>st</sup> Annual Report, in the light of increasing environmental awareness, coupled with the spiralling costs of energy, in 2005 Chilterns Crematorium started holding coffins overnight for cremation the next day. This maximises the use of the cremators by reducing the number of machines needed to be heated up each day.

As well as enabling one of the four cremators to be mothballed, making savings on maintenance and repair costs, in the first full year of operation since the new procedure was introduced a reduction in energy use in the region of 30% has been achieved (and correspondingly a 30% reduction in carbon dioxide emissions). To date there have been no adverse comments to the Crematorium about the fact that not all the coffins are cremated on the same day as the service.

8) **BUILDINGS**

**External Redecoration**

The exterior of the original buildings at the Crematorium and the two on site staff bungalows were re-decorated during the summer, and the opportunity was taken at the same time to replace any rotten woodwork encountered during cleaning down operations. Although it was eleven years since the previous redecoration, the paintwork was still in reasonable condition, vindicating the use of an initially more costly but in the long term more cost effective specialised exterior paint system.

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**CHILTERN'S CREMATORIUM JOINT COMMITTEE - 2 JULY 2007****REPORT OF THE TREASURER**

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**6. 2006/07 STATEMENT OF ACCOUNTS**

*(Contact Officer: Malcolm Crawford 01494 732071)*

- 1 The Chilterns Crematorium Joint Committee Statement of Accounts for the financial year 2006/07 has now been finalised, subject to external audit by Grant Thornton (who have merged with RSM Robson Rhodes), and is attached at **Appendix 6.1**. The accounts are still draft at this stage and there may be some minor amendments arising from the audit. They are being presented for approval by the Joint Committee, the final version, following the audit will be available for publication by 30 September.
- 2 The main point to note arising from the accounts is that a net surplus for the year of £415,446 is reported which has been allocated to constituent authorities in accordance with agreed accounting policy. This is after a revenue contribution to finance capital expenditure incurred during the year of £131,347.
- 3 The overall cumulative position on constituent authorities' shares is a surplus of £625,299 and as previously agreed this is being held to fund future capital projects e.g. filtration system.
- 4 In accordance with agreed practice the assets of the Crematorium were re-valued as at 31 March 2007. The net effect of the valuation was a net reduction of £247,372. The valuation is based on market value, however the nature of the Crematorium business and its location in the green belt, means that the likelihood of any change of use of this site is unlikely.
- 5 The accounts continued to be prepared in accordance with Financial Reporting Standard 17 Accounting for Retirement Benefits. Although these accounting entries do not impact on the overall financial performance of the Crematorium they do recognise the pension fund liability in the balance sheet and thus reduce the reported net worth of the Crematorium.
- 6 The continuing increase in the level of fee income has seen total income exceed £1million for the second year running. As a result the Crematorium Accounts will be subject to a full audit and will need to comply fully with Statements of Recommended Accounting Practice (SORPs); the requirement is likely to take effect in respect of the current financial year, 2007/08. The impact of this will be a significant increase in external audit work and a corresponding increase in fees and a further change to the presentation of the Statement of Accounts, although some preparatory work on this has already been undertaken and reflected in Statement of Accounts for 2006/07.

**RECOMMENDATIONS**

**That Members approve the 2006/07 Statement of Accounts**

*Background Papers: None*



**CHILTERNS CREMATORIUM  
JOINT COMMITTEE**

**2006-2007**

**STATEMENT OF ACCOUNTS**

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## EXPLANATORY FORWARD

### Introduction

The Accounts for the Chiltern Crematorium Joint Committee for the financial year 1 April 2006 to 31 March 2007 are set out in the following pages. They have been prepared in accordance with the Accounts and Audit Regulations 2003, issued under Sections 23 and 35 of the Local Government Act 1982 and recommended best practice. The accounts for 2005/06 are shown for comparison purposes.

This Statement of Accounts is a complete record of the financial activities of the Joint Committee and incorporates the following core financial statements:-

- (a) **Income and Expenditure Account:** this account reports the net cost for the year of the operating the Crematorium.
- (b) **Balance Sheet:** this shows the financial position of the Joint Committee at the end of the financial year.
- (c) **Cash Flow Statement:** this statement summarises the inflow and outflow of cash.

A summarised version of the core financial statements has been incorporated into the accounts of Chiltern District Council being the lead authority for the Joint Committee.

### Overview of Financial Results for 2006/07

The detailed financial results and position for the year end are shown in the statement and show a net operating surplus for the year of £552,263. This compares to a budgeted surplus position of £504,780. The main reason for the improved position is higher than expected income from fees and charges. After taking into account a revenue contribution to fund capital expenditure incurred during the year and pension fund adjustments the overall reported net surplus is £415,446 to be apportioned between the constituent authorities.

### Capital Expenditure

The capital expenditure of £131,347 was incurred in the year and has been entirely funded from revenue balances (see Note 4 on page 11 for a breakdown). This compares to an estimated spend of £326,610. The major refurbishment and new chapel project is complete but final certificates are awaited, the 2006/07 unspent budget provision will therefore be carried forward to 2007/08.

### Pension Fund

As recommended by the external auditors, the Chilterns Crematorium accounts include FRS17 accounting entries in respect of pension costs. Further details of accounting policy and how pension costs have been treated in the accounts are set out in greater detail within the relevant sections of the accounts. The FRS17 requirements do not impact on the Chilterns Crematorium financial performance but do ensure that its net Pension Fund liability is recognised in the balance sheet. The net liability at 31 March 2007 is £589,359. The financial position of the Chilterns Crematorium remains healthy as the deficit on the pension fund will be made good in the longer term by increased contributions into the fund over the remaining working life of employees. The level of contributions required is assessed by the pension fund actuaries on a triennial basis. The next fund valuation is due at 31 March 2007. The pension fund figures and disclosures for the year are provided by the pension fund actuaries. A notional split has been applied to the figures to reflect the fact that they relate to both Chiltern District Council and Chilterns Crematorium employees. These two bodies are entirely separate and the figures reported in these accounts relate to Chilterns Crematorium staff only.

For further information please contact Tina Pearce at Chiltern District Council, Council Offices, King George V Road, Amersham, Bucks HP6 5AW (direct line: 01494 732233 or email tpearce@chiltern.gov.uk).

## **STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

### **The Treasurer's responsibilities:**

The Treasurer, Malcolm Crawford CPFA, in his role as Director of Corporate Services at Chiltern District Council is responsible for the preparation of the Statement of Accounts in accordance with regulations and proper practice. The Statement of Accounts is required to "present fairly" the financial position of the Joint Committee. The Treasurer's responsibility includes keeping proper accounting records, maintaining investments and a positive cash flow and taking reasonable steps to detect fraud and other irregularities.

### **The External Auditor's responsibilities:**

Grant Thornton (previously RSM Robson Rhodes) are the Joint Committee's external auditors in their role as the Council's auditors and it is their responsibility to conduct the audit in such a way that they obtain all the information and explanations they need to give them reasonable reassurance that the Statement of Accounts is free from material misstatement. Their report is shown at the end of the Statement of Accounts.

## **CERTIFICATION OF ACCOUNTS**

The Statement of Accounts is prepared in accordance with the provisions of the Account and Audit Regulations 2003 issued under Section 27 of the Audit Commission Act 1998 and by Section 66(4) of the Local Government and Housing Act 1989.

I certify that the Statement of Accounts presents fairly the financial position of the Authority at 31 March 2007 and its income and expenditure for the year then ended.



**Malcolm Crawford**

**Treasurer**

***Date: 22 June 2007***

## **APPROVAL OF ACCOUNTS BY JOINT COMMITTEE**

The accounts have been approved by the Chilterns Crematorium Joint Committee at its meeting on 2 July 2007.

**Peter Cartwright**

***Chairman***

***Date: 2<sup>nd</sup> July 2007***

## STATEMENT OF ACCOUNTING POLICIES

### General

The statement of accounts presented on the following pages has been compiled in accordance with the Chartered Institute of Public Finance's (CIPFA) Codes of Practice which are recognised by statute as representing proper accounting practices.

### Basis on which debtors or creditors at the year-end are included in the Balance Sheet

All capital transactions have been recorded in the accounts on the basis of receipts and payments during the year.

Most revenue transactions are recorded on an income and expenditure basis. Debtors balances, therefore, include sums still due to the Crematorium Joint Committee but not yet received, and creditors balances sums for goods delivered and services received for which payment has not yet been made. In both cases, where precise amounts cannot be determined, estimates are included.

There are, however, certain exceptions to the 'accruals' principle. The main items are:-

- (i) Telephone expenses and similar periodic payments are included in the accounts on a payments basis and not accrued to the 31st March each year.
- (ii) Income for plaques is received for a five year period but is accounted for on a cash basis in the year received.

The difference between the amounts charged annually to the Revenue Accounts in respect of these items and the amounts that would be charged if they were accrued to 31 March each year is not significant.

### Nature of Reserves and Provisions

The Joint Committee is not legally permitted to maintain funds and operating surpluses are being accumulated to defray future capital expenditure as detailed in the capital programme.

### Borrowing

The Joint Committee repaid all its borrowing in the year 1990/91 and is, therefore, debt free.

### Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is capitalised. Land and buildings included in the balance sheet as at 31st March 2006 were revalued at 31<sup>st</sup> March 2007. Formal revaluations will be taken at intervals of not more than five years and the next will be carried out prior to 31<sup>st</sup> March 2012.

The crematorium has been valued on a depreciated replacement cost basis and the staff bungalows at open market value for existing use.

### Depreciation

Depreciation is provided for on fixed assets with a finite useful life, including buildings, in accordance with FRS15. A straight-line method is used over the following periods:-

Buildings	29 years
Bungalows	50 years
Plant, Machinery & Equipment	5 – 10 years

Charges to the income and expenditure account for the use of assets cover the annual provision for depreciation. These charges are matched by an appropriation of equal amounts from the capital financing account. This ensures that there is no net effect on the distribution of surplus to the Constituent Authorities.

### **Fixed Asset Restatement Account**

The balance on the fixed asset restatement account represents the difference between the valuation of assets as at April 2003 and the latest valuation as at 31 March 2007. A net deficit of £247,372 on revaluations was debited to the reserve in the current year.

### **Basis of Valuation of Investments**

These are included at the lesser of the original price or realisable value.

### **Stocks and Works in Progress**

Stocks and work in progress are normally valued at the lower of cost or realisable value.

### **Apportionment of Surpluses/Deficits**

Any operating surplus or deficit in any year is apportioned between the Constituent Authorities on the basis of the number of cremations from the area of each authority in comparison to total cremations. The current agreement by all constituent authorities is that any surplus will not be distributed but will be retained by the Joint Committee for use in funding capital expenditure and/or to meet future deficits.

### **Pension Costs**

The accounts have been prepared in accordance with the requirements of FRS17. The current policy under FRS17 reflects a commitment in the longer term to increase contributions to make up any shortfall in attributable net assets in the pension fund.

**CHILTERNS CREMATORIUM JOINT COMMITTEE**  
**Income and Expenditure Account**  
**for the year ended 31 March 2007**

<b>2005/2006</b> <b>£</b>	<b>Income and Expenditure Account</b>	<b>2006/2007</b> <b>£</b>
330,517	Employee Related Expenditure (Note 1)	347,262
214,156	Premises Related Expenditure (Note 2)	216,625
108,039	Supplies and Services (Note 3)	103,739
92,944	Depreciation	98,954
<b>745,656</b>	<b>Total Expenditure</b>	<b>766,580</b>
1,051,560	Fees and Charges (Note 5)	1,205,063
7,099	Other Income (Note 6)	14,826
92,944	Capital Financing Account	98,954
<b>1,151,603</b>	<b>Total Income</b>	<b>1,318,843</b>
<b>(405,947)</b>	<b>Net Operating (Surplus) / Deficit</b>	<b>(552,263)</b>
349,750	Capital Expenditure financed from revenue (Note 4)	131,347
31,695	Pensions Interest cost & Expected Return on Assets (Note 7)	19,940
18,858	Contribution to/(from) Pension Reserve (Note 7)	(14,470)
<b>5,644</b>	<b>(Surplus) / Deficit in Year</b>	<b>(415,446)</b>



**CHILTERNs CREMATORIUM JOINT COMMITTEE**  
**Balance Sheet as at 31 March 2007**

<b>2005/2006</b> £	<b>Balance Sheet</b>	<b>2006/2007</b> £
	<b>Fixed Assets</b>	
3,428,469	Net Fixed Assets (Note 8)	3,213,490
	<b>Current Assets</b>	
5,129	Stocks	4,699
2,346	Short Term Investments	308,495
28,609	Debtors (Note 9)	54,435
240,708	Cash in Hand	284,048
<b>276,792</b>	<b>Total Current Assets</b>	<b>651,677</b>
	<b>Current Liabilities</b>	
(66,941)	Creditors	(26,379)
(673,444)	<b>Long Term Liabilities</b> (Note 10)	(589,359)
<b>2,964,876</b>	<b>Total Assets less Liabilities</b>	<b>3,249,429</b>
	<b>Financed by:-</b>	
1,730,691	Fixed Asset Restatement Account	1,483,319
1,697,777	Capital Financing Account	1,730,170
(673,444)	Pension Reserve (Note 11)	(589,358)
209,852	Revenue Account (Note 12)	625,298
<b>2,964,876</b>	<b>Net Worth</b>	<b>3,248,429</b>

**CHILTERN'S CREMATORIUM JOINT COMMITTEE  
CASHFLOW STATEMENT 31ST MARCH 2007**

<b>£'s 2005/2006</b>		<b>£'s 2006/2007</b>
(1,031,714)	Cash Received for Goods and Services	(1,175,434)
<b>(1,031,714)</b>	<b>Total Revenue Cash Inflows</b>	<b>(1,175,434)</b>
377,100	Cash Paid to Employees	361,417
241,534	Other Operating Costs	344,065
<b>618,634</b>	<b>Total Revenue Cash Outflows</b>	<b>705,482</b>
<b>(413,080)</b>	<b>Revenue Activities Net Cash (Inflow) / Outflow</b>	<b>(469,952)</b>
(4,917)	Interest Received	(12,048)
0	Interest Paid	0
<b>(4,917)</b>	<b>Returns on Investment Net Cash Inflow</b>	<b>(12,048)</b>
353,553	Purchase of Fixed Assets	132,512
<b>353,553</b>	<b>Capital Activities Net Cash Outflow</b>	<b>132,512</b>
<b>(64,444)</b>	<b>Net Cash (Inflow) / Outflow – All Activities</b>	<b>(349,488)</b>
	<b>Management of Liquid Resources</b>	
(64,444)	Net (Increase) / Decrease in Short Term Deposits	(349,488)
<b>(64,444)</b>	<b>Net (Increase) / Decrease in Cash</b>	<b>(349,488)</b>

(Note 13)

## Notes to the Financial Statements

### 1. Employee Expenses

2005/2006 £	Expenditure	2006/2007 £
271,545	Salaries, Wages & Associated Expenses	318,463
30,117	Medical Referees - Fees & Expenses	25,347
21,873	Organists' Fees	50
6,801	Staff Advertising	2,870
181	Interview Expenses	3
<b>330,517</b>	<b>Total of Employee Related Expenditure</b>	<b>347,262</b>

### 2. Premises Related Expenditure

2005/2006 £	Expenditure	2006/2007 £
12,417	Maintenance of Buildings	31,693
2,225	Security	2,136
4,057	Waste Disposal	3,779
10,227	Maintenance of Grounds	9,982
53,503	Maintenance of Cremators, Plant & Equipment	17,438
11,483	Electric	15,570
43,608	Gas	49,786
52,579	Rates	62,318
965	Water	1,189
4,239	Furniture & Fittings	3,730
1,999	Cleaning Materials & Equipment	1,696
16,854	Insurances	17,309
<b>214,156</b>	<b>Total of Premises Related Expenditure</b>	<b>216,625</b>

### 3. Supplies and Services

2005/2006 £	Expenditure	2006/2007 £
1,370	Laundry & Linen Hire	1,547
0	Asset Valuations	500
0	Consultancy	2,750
6,511	Vending	1,219
714	Clothing	2,216
2,247	Printing and Stationery	2,285
3,625	Books and Publications	887
2,433	Postages	2,374
2,867	Telephones	2,969
26	Members' Expenses	143
764	Conference Expenses	934
1,643	Courses/Seminars	2,941
299	Subscriptions	338
914	Registrations – EPA/Data Protection	706
328	General Advertising	0
0	Authority Cremation Costs Reimbursed	515
10,808	Plaques	11,193
2,770	Urns and Caskets	4,163
17,117	Books of Remembrance	16,458
670	Memorial Seats	0
6,259	Wesley Music	7,675
414	Miscellaneous Expenses	461
1,500	External Audit Fees	2,500

31,134	VAT Provision	32,460
681	Bank Charges	747
8,420	ICT Charges	4,180
915	Internal Audit Charges	1,630
2,000	Legal Charges	0
1,600	Chief Execs / Personnel	0
10	Health and Safety	0
<b>108,039</b>	<b>Total of Supplies and Services</b>	<b>103,739</b>

#### 4. Capital Expenditure

2005/2006 £	Income	2006/2007 £
334,237	Funeral Chapels – Works and Fees	105,779
15,513	Cremator Upgrade / New Hearths	25,568
<b>349,750</b>	<b>Total of Revenue Contribution to Capital Expenditure</b>	<b>131,347</b>

#### 5. Fees and Charges

2005/2006 £	Income	2006/2007 £
933,070	Cremations	1,087,516
3,417	Chapel of Rest	3,647
38,136	Plaques – Leather	30,086
37,144	Plaques - Roses & Seats	40,936
36,045	Book of Remembrance	38,095
511	Carriage & Post	423
3,237	Miscellaneous Income	4,359
<b>1,051,560</b>	<b>Total of Fees and Charges</b>	<b>1,205,063</b>

#### 6. Other Income

2005/2006 £	Income	2006/2007 £
1,120	Bulb Donations	1,563
4,917	Bank & Other Interest	12,048
1,062	Vending	1,215
<b>7,099</b>	<b>Total of Other Income</b>	<b>14,826</b>

#### 7. Pension Costs

The Chilterns Crematorium staff are employed by Chiltern District Council. As part of the terms and conditions of employment of its officers and other employees, the authority offers retirement benefits. Although these benefits will not actually be payable until employees retire at some point in the future, the authority has a current commitment to make these payments and this has to be disclosed in the accounts.

The authority participates in one pension scheme – the Local Government Pension Scheme (LPGS) administered by Buckinghamshire County Council. This is a funded scheme, meaning that the authority and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets in the longer term.

We recognise the costs of retirement benefits in revenue expenditure when they are earned by employees rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against net surplus/(deficit) for the year is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the Income and Expenditure Account after Net Operating Surplus/(Deficit).

*Transactions Relating to Retirement Benefits*

The following transactions have been made in the revenue account during the year:-

	<b>Bucks County Council Pension Scheme</b>	
	<b>2005/2006 £'000</b>	<b>2006/2007 £'000</b>
Net Cost of Services		
• Current service costs	41	50
• Past service costs	(38)	0
• Curtailments and Settlements	0	0
Net Operating Expenditure		
• Interest cost	(98)	(103)
• Expected return on assets in the scheme	<u>66</u>	<u>83</u>
	32	20
Movement on Pensions Reserve	(19)	(14)
Employer's contributions payable to the scheme	54	56

*Assets and Liabilities in relation to Retirement Benefits*

A notional split has been applied to the figures to reflect the fact that both Chiltern District Council and Chilterns Crematorium employees participate in the scheme but as a single authority. The underlying assets and liabilities for retirement benefits attributable to the Chilterns Crematorium only, at 31 March are as follows:-

	<b>Bucks County Council Pension Scheme</b>	
	<b>31 March 2006 £'000</b>	<b>31 March 2007 £'000</b>
Estimated Liabilities in scheme	(2,096)	(2,132)
Estimated Assets in scheme	1,422	1,543
Net Asset / (Liability)	(673)	(589)

The liabilities show the underlying commitments that the Crematorium has in the long run to pay retirement benefits. The total net liability of £589K has a substantial impact on the net worth of the Crematorium as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Crematorium remains healthy as the deficit on the pension fund will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary. The movement during the year is mainly attributable to actuarial gains.

*Basis for Estimating Assets and Liabilities*

Liabilities have been assessed on an actuarial basis using an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc. The Buckinghamshire County Council scheme has been assessed by Barnet Waddingham LLP, an independent firm of actuaries, estimates being based on the latest full actuarial valuation of the scheme as at 31 March 2004.

The main assumptions used in their calculations have been:-

	<b>Bucks County Council Pension Scheme</b>	
	<b>2005/06 %</b>	<b>2006/07 %</b>
Rate of increase in pensions/inflation	3.00	3.30
Rate on increase in salaries	4.80	5.19
Rate for discounting scheme liabilities	4.90	5.47

For the purpose of calculating the impact of Regulation 3 of the LGPS (Amendment) Regulations 2006 whereby scheme members are able to exchange pension for additional lump sum benefits it has been assumed that 50% of all future retiring members will opt to increase their lump sum at retirement age in exchange for lower pensions.

The expected return on assets is based on the long-term future expected investment return for each asset class as at the beginning of the period (i.e. as at 1 April 2006 for the year to 31 March 2007.) The following expected returns have been adopted:-

<b>Asset Class</b>	<b>31 March 2007 % p.a.</b>	<b>Expected Return at 31 March 2006 % p.a.</b>	<b>31 March 2005 % p.a.</b>
Equities	7.2%	7.5%	7.5%
Gilts	4.4%	4.2%	4.5%
Other Bonds	5.4%	4.9%	5.3%
Property	6.7%	6.5%	7.0%
Cash	5.0%	4.0%	4.3%

#### *Actuarial Gains and Losses*

The actuarial gain identified as movements on the Pensions Reserve in 2006/07 can be analysed into the following categories, measured as absolute amounts and as a percentage of assets or liabilities at 31 March 2007.

	<b>Bucks County Council Pension Scheme</b>	
	<b>£'000</b>	<b>%</b>
Differences between the expected and actual return on assets	20	0.13%
Differences between actuarial assumptions about liabilities and actual experience	0	0
Changes in demographic and financial assumptions used to estimate liabilities	78	5.1%
<b>Total Actuarial Gain</b>	<b>98</b>	
Comparative total for 2005/06 – actuarial loss	(2)	

#### **8. Fixed Assets** - an analysis of the movements in fixed assets is shown below:

	<b>Net Book Value at 31 March 2006 £</b>	<b>Additions/ Deletions in the Year £</b>	<b>Net Book Value at 31<sup>st</sup> March 2006 £</b>	<b>Revaluation 31.3.2007 £</b>	<b>Depreciation in the Year £</b>	<b>Net Book Value at 31 March 2007 £</b>
Land	100,000	-	100,000	275,000	-	375,000
Buildings and Works	3,309,025	131,347	3,440,372	-522,372	-94,770	2,823,230
Plant and Machinery	2,876	0	2,876	-	-1,438	1,438
Furniture and fittings	16,568	0	16,568	-	-2,746	13,822
	<b>3,428,469</b>	<b>131,347</b>	<b>3,559,816</b>	<b>-247,372</b>	<b>-98,954</b>	<b>3,213,490</b>

**9. Debtors** - The amounts owed to the Crematorium, are summarised as follows:

<b>2005/2006</b> £		<b>2006/2007</b> £
22,027	General Debtors	54,435
6,582	HM Revenue and Customs	0
<b>28,609</b>	<b>Total Debtors</b>	<b>54,435</b>

General Debtors 2006/07 represents the value of Cremation income outstanding at 31<sup>st</sup> March 2007. (2005/06 - This figure represents the net effect of Cremation income receipted in 2005/06 but relating to 2004/05 (£30,030) and income receipted in 2006/07 but relating to 2005/06 (£52,057) not previously adjusted for.)

**10. Long Term Liabilities** – this relates to Chilterns Crematorium’s liability in its defined benefit pensions scheme.

**11. Apportionment between Constituent Authorities**

The net surplus for the year ended 31 March 2007 was £415,446 and this has been apportioned to the constituent District Councils on the basis of the number of cremations from the area of each constituent Council in comparison to total cremations. This is in accordance with the constitution but in a year of high capital expenditure does distort the allocation.

The overall cumulative position at the end of the financial year is a surplus of £625,298 as shown below:

<b>District Council</b>	<b>Balance 31.3.2006</b> £	<b>Apportionment 2006/2007</b> £	<b>Balance 31.3.2007</b> £
Aylesbury Vale	13,782	124,079	137,861
Chiltern	105,387	124,674	230,061
Wycombe	90,683	166,693	257,376
<b>Totals</b>	<b>209,852</b>	<b>415,446</b>	<b>625,298</b>

**12. Statement of Movement on Reserves**

This note shows how the brought forward balances on reserves, the gains and losses for the year and the transfers between reserves have resulted in the carry forward of balances on the reserves.

	<b>Fixed Asset Restatement Account</b> £	<b>Capital Financing Account</b> £	<b>Pension Reserve</b> £	<b>Total Movements in Reserves</b> £	<b>Constituent Authorities</b>
Balance brought forward at 1 April 2006	1,730,691	1,697,777	(673,444)	2,755,024	209,853
Net Surplus / (Deficit) for the Year					415,445
Capital financing		131,347		131,347	
Revaluation Adjustment during year	(247,372)	0		(247,372)	
Depreciation during year		(98,954)		(98,954)	

Actuarial Gains/(Losses) and other changes relating to Pensions			84,085	84,085	
Balance carried forward at 31 March 2006	1,483,319	1,730,170	(589,358)	2,624,131	625,298

### 13. Cashflow Statement

- i. *Reconciliation between Revenue Activities and Income and Expenditure Account* – the table below reconciles the two statements:-

<b>2005/06</b>		<b>2006/07</b>
<b>£</b>		<b>£</b>
5,644	Surplus (Deficit) for Year	415,446
212,940	Add: Depreciation/ Notional Interest	98,954
<b>218,584</b>		<b>514,400</b>
	<i>Less:</i>	
(212,940)	Increase Decrease in Capital Charges Recovered	(98,954)
(21,940)	Increase Decrease in Debtors	(32,407)
57,143	Increase Decrease In H M C & E Debtor	9,947
(61)	Increase Decrease in Stocks	429
23,658	Increase Decrease in Creditors	(43,926)
0	Increase in Fixed Assets Creditor only	0
<b>(154,140)</b>		<b>(164,911)</b>
<b>64,444</b>	<b>Revenue Activities Net Cash (Inflow) / Outflow</b>	<b>349,488</b>

- ii. *Reconciliation of movement in cash to Movement in Net Funds* – this can be analysed as follows:-

	<b>At 31 March 2006</b>	<b>Cashflow in year</b>	<b>At 31 March 2007</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	10,100	(50)	10,050
Investments	2,346	306,148	308,494
Business Accounts	230,608	43,390	273,998
<b>Movement in Net Funds</b>	<b>243,054</b>	<b>349,488</b>	<b>592,542</b>



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