

# CHILTERNS CREMATORIUM JOINT COMMITTEE

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7 December 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 17 December 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. To sign the Minutes of the meeting of the Joint Committee held on 2 July 2007 (previously circulated).
2. Apologies for Absence.
3. Declarations of Interest.
4. Open report (and appendix 1) of the Clerk to the Joint Committee and the Superintendent (Pages 1-5).
  1. Annual Conference
  2. Liaison Meeting with Persons Taking Services and Funeral Directors
  3. Service Plan 2007 – 2008
  4. Crematorium Regulations
  5. Collier and Catley: Claim for Extension of Time
5. Open Report (and appendix) of the Treasurer (Pages 6-17)
  1. Capital Expenditure
  2. Fees and Charges
  3. Revenue

Continued...

Support Officer: (; email )

6. 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
7. Private Report (and appendices) of the Officers.(Pages 1-32)
  51. Crematorium Emissions Abatement
  52. Future Strategic Business Plan: Second Chapel in Aylesbury
8. 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>David Thompson</b>	
<b>Councillor</b>	<b>Graham Sussum</b>	<b>Chiltern District Council</b>
"	<b>John Warder</b>	
<b>Councillor</b>	<b>Mrs Audrey Jones</b>	<b>Wycombe District Council</b>
"	<b>Bill Jennings</b>	

Support Officer: ( ; email )

## CHILTERN CREMATORIUM JOINT COMMITTEE

NOTES of the Meeting of the **CHILTERN CREMATORIUM JOINT COMMITTEE**  
held on **2 JULY 2007 at 2.15pm**  
at **CHILTERN DISTRICT COUNCIL**

**PRESENT:** Councillor J F Warder - Chiltern District Council (Acting  
Chairman)  
G E Sussum - Chiltern District Council

**APOLOGIES FOR ABSENCE:** were received from Councillors B Jennings (Wycombe District Council), Mrs A Jones (Wycombe District Council), K McPartland (Aylesbury Vale District Council) and D Thompson (Aylesbury Vale District Council).

### 1. QUORUM

The meeting did not have a quorum, but it was agreed to discuss the items and reach conclusions which would have the status of recommendations to the next quorate meeting of the Committee.

*Note: Councillor Warder took the position of Acting Chairman for the meeting.*

### 2. LIAISON MEETING WITH PERSONS TAKING SERVICES AND FUNERAL DIRECTORS

At the meeting of the Joint Committee on 5 December 2006 (Minute 4 refers), it had been agreed that the next liaison meeting would take place in June 2007. However, due to the opening and dedication ceremony taking place in early July it was suggested that the meeting be deferred until spring 2008.

**RECOMMENDED –**

**That the next liaison meeting be held on a date in Spring 2008.**

### 3. ASSISTANT SUPERINTENDENT - VACANCY

A minor review of the staffing establishment had been undertaken which had resolved the vacancy. The Assistant Superintendent and full-time Clerical Assistant posts had been deleted, in favour of a new full-time Senior Administrator post. The existing full-time Clerical Assistant, who had helped cover the original vacancy, had been appointed to the position.

It was noted that as a result of the changes, the overall staffing cost had been reduced.

**RECOMMENDED –**

**That the report be noted.**

### 4. CREMATIONS EMISSIONS ABATEMENT

The Government had set a legal requirement that all Cremation Authorities must abate at least 50% of mercury emissions by 2012. At its meeting on 5 December 2007, the Joint Committee had resolved to delegate authority to Officers to appoint a consultant to develop the project to install plant to abate cremation emissions.

The Superintendent reported that progress was being made, with one interview with a company having taken place and others scheduled. Cremator filtration was a new concept in the UK, and the need to learn from and observe the experiences of other local authorities was noted.

**RECOMMENDED –**

**That the report be noted.**

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

At the meeting on 5 December 2006, it had been reported that a settlement agreement by both parties had been achieved with the outstanding works expected to be completed in time for the opening of the new chapel on 7 July 2007. However, the Contractor had not produced a programme of works despite repeated requests, and only one and a half days of remedial work had been undertaken.

Particular concerns were expressed regarding the quality of the timber work, parts of which had visible evidence of moisture and mould build-up. The Superintendent reported that Collier and Catley had commissioned a timber report, and Members suggested that it would be useful if a copy could be obtained.

It was noted that if the inactivity continued, it might be necessary for lawyers to facilitate action.

**RECOMMENDED –**

**That the report be noted.**

**6. COMPLAINTS AND COMPLIMENTS 2005**

In 2006 there had been 2,984 cremations and questionnaires were sent to all those who requested a cremation. A summary of the results were set out in an appendix to the report.

Where complaints were received, procedures had been examined and where possible appropriate changes implemented. The report detailed the complaints, and it was noted that all had been resolved.

**RECOMMENDED –**

**That the report be noted.**

**7. CREMATORIUM REGULATIONS**

The Superintendent reported that it had been his intention to circulate the Crematorium Regulations to Funeral Directors had they been approved at the meeting. He was particularly concerned to highlight issues surrounding wicker coffins. It was noted that many Funeral Directors were not specifying that the wicker coffin they required was for cremation rather than burial, which was causing problems for the cremator. It was suggested that the Superintendent write to Funeral Directors highlighting the issue.

**RECOMMENDED –**

**That the revised Crematorium Regulations be approved at the next meeting of the Joint Crematorium Committee.**

**8. ANNUAL REPORT – 1 APRIL 2006 TO 31 MARCH 2007**

The Fifty Second Annual Report of the Joint Committee was included in the papers for the meeting for approval.

**RECOMMENDED –**

**That the Fifty Second Annual Report of the Chilterns Crematorium Joint Committee be approved and adopted at the next meeting of the Joint Crematorium Committee.**

**9. 2006/07 STATEMENT OF ACCOUNTS**

The Statement of Accounts for the financial year 2006/07 had now been finalised, subject to External Audit by Grant Thornton. It was noted that the figure for Net Worth for 2006/07, as detailed on the balance sheet, should read £3,249,429 rather than £3,248,429.

The main point arising from the accounts was that a net surplus for the year of £415,446 had been achieved. This had been allocated to constituent authorities in accordance with agreed accounting policy.

It had been intended that the Joint Committee would approve the Statement of Accounts at the meeting. Due to the need for them to be approved, the Accounts for the year ended 31 March 2007 were signed by the Acting Chairman as a matter of urgency and the Audit Commission Smaller Bodies Annual Return was signed by the Clerk and the acting Treasurer as a matter of urgency. Any significant changes to the accounts would be reported to the next meeting.

The Director of Corporate Services reported that the increase in total income past £1million would mean that in future the Crematorium Accounts would be subject to full accounting standards and need to comply fully with the Statements of Recommended Accounting Practice (SORPs). This would result in an increase in audit fees.

**10. FUTURE STRATEGIC BUSINESS PLAN**

At the last meeting of the Joint Committee on 5 December 2006, it had been agreed to 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.

Potential sites in Aylesbury had now been identified with the support of Aylesbury Vale District Council, and these were detailed in the report.

It was noted that if a private sector organisation established a crematorium in Aylesbury, it would have a significant impact on the Joint Committee's crematorium at Amersham. Although the Amersham facility would still be viable, business would be lost and the anticipated growth in the Aylesbury area would not be capitalised upon.

The Superintendent explained how the Crematorium at Aylesbury might operate.

Those Members in attendance supported the site preferences contained in the report, and were minded to progress the work further. Officers were encouraged to start the financial feasibility work with a view to reporting back to the next meeting.

*Note: The above item was discussed in private session as required by Section 100(A)(4) of the Local Government Act 1972, on the grounds that it involved the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act – paragraphs 7 and 9 refer.*

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

The next meeting would take place in early October (after the 4<sup>th</sup>) at 2.00pm at the Chiltern District Council Offices.

**The Meeting ended at 3.34pm.**

**CHILTERN CREMATORIUM JOINT COMMITTEE**

**MEETING 17<sup>th</sup> DECEMBER 2007**

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

**1. ANNUAL CONFERENCE**

*Contact Officer: Alan Goodrum (01494) 732001*

1.1 The next Annual Conference of the Institute of Cemetery and Crematorium Management (ICCM) will be held in October 2008.

1.2 It is usual for the Joint Committee to consider who should attend. In the current year, as has been customary, the Chairman and Superintendent were nominated, although in the event neither attended.

**RECOMMENDATION**

**That the Chairman of the Joint Committee and the Superintendent be nominated to attend the 2008 ICCM Annual Conference.**

*Background Papers:* None

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

*Contact Officer: Charles Howlett (01494) 724263*

2.1 Liaison meetings have been held on an annual basis. The last meeting was held in May 2006 and at that meeting it was proposed that a further meeting be held in May 2007. In the event this was deferred due to the district elections being held in May and the official opening and dedication ceremony of the new Milton Chapel in early July. At the meeting on 2<sup>nd</sup> July 2007 members agreed to hold the next liaison meeting in spring 2008 (Minute 2 refers).

**RECOMMENDATION**

**That the next Liaison Meeting be held at 6.30 p.m. at the Crematorium in April or May 2008 (the date to be decided at the meeting, preferably not a Tuesday or Thursday), preceded by refreshments.**

*Background papers:* None

**3. SERVICE PLAN 2007 - 2008**

Contact Officer: Charles Howlett (01494) 724263

3.1 A service plan for the Crematorium has now been compiled and the executive summary is included as *Appendix 1*.

**RECOMMENDATION**

**That the Crematorium Service Plan for 2007 – 2008 be approved**

*Background papers:* None

**4. CREMATORIUM REGULATIONS**

Contact Officer: Charles Howlett (01494) 724263

4.1 Revised Crematorium Regulations were presented at the meeting on 2<sup>nd</sup> July 2007. A copy of the revised Regulations was sent out to members with the committee reports at the time.

4.2 As highlighted at the last meeting a particular problem has arisen with the increasing popularity of “non-standard” coffins, particularly those made of wicker. In the light of further experience since the last meeting the Superintendent wishes to add a sentence to Regulation 12 concerning coffin construction, as follows:-

*The foot end of the coffin must also be strong enough to withstand the pushing action of the coffin charging machine; in some cases e.g. cardboard or wicker, this will require extra strengthening of this part of the coffin.*

**RECOMMENDATION**

**That the revised Crematorium Regulation be approved.**

*Background Papers:* None

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

Contact Officer: Alan Goodrum (01494) 732001

5.1 At the meeting on the 2<sup>nd</sup> July 2007 members were advised of the continuing lack of progress on the part of the contractor to complete the building works following the signing of a settlement agreement by both parties in September 2006 (Minute 5 refers).

5.2 In November the Milton Chapel was awarded the **Civic Building of the Year Award 2007** (alteration or extension category) by an organisation called the Society of Chief Architects for Local Authorities (SCALA). The Superintendent attended the award ceremony in Glasgow, where representatives from the architect and contractor were also in attendance. The Superintendent took the opportunity to spell out his reservations to the contractor about the lack of progress in finishing the project, and this action was backed up the following week with letters from the Clerk to more senior management at Thomas Vale Construction (who now own Collier and Catley) reiterating our concerns.

5.3 Following this initiative the relatively newly appointed Divisional Head for the Reading Division of Thomas Vale (based at Collier and Catley's old head office at Reading) has taken a direct interest in the project, and has assigned a new project manager to the task. Following this action a number of site meetings have taken place between client, architect and contractor and the officer's are relatively confident that real progress will now be made.

5.4 This item is included for information.

***Background Papers:*** None



**Chilterns Crematorium Joint Committee comprising  
Aylesbury Vale, Chiltern and Wycombe District Councils**  
CHILTERNNS CREMATORIUM  
SERVICE PLAN 2007 – 2008

## **1. Executive Summary**

### **1.1 Key Functions**

The Crematorium reports to the Chilterns Crematorium Joint Committee which comprises two executive members each from Aylesbury Vale, Chiltern and Wycombe District Councils.

The key functions of the Crematorium are:-

1. To provide facilities and assistance to facilitate the holding of funeral services and ceremonies.
2. The disposal of human cadavers by a process of incineration known as cremation.
3. To produce cremation ashes of guaranteed identity in granular form to facilitate the option of discreet disposal by scattering.
4. The provision and maintenance of a garden of remembrance as a suitable place for the scattering of cremation ashes and the placing of memorials.
5. To provide a choice of memorials for placing in the chapel or garden of remembrance and facilities to accommodate commemorative flowers.

### **1.2 Service Objectives**

The key objectives of the Crematorium are –

1. Providing an excellent customer friendly service and good quality facilities creating an appropriate environment in which a funeral service can take place.
2. Providing an office administration which is efficient and customer friendly.
3. Carrying out cremations in accordance with the statutory requirements and recognised industry standards.
4. Ensuring the Crematorium grounds are maintained to a high standard as a suitable place for the scattering of cremation ashes and the placing of memorials.
5. Providing a good quality chapel of remembrance with facilities for the placing of flowers and memorials.
6. Providing a choice of memorials for placing in the chapel or garden of remembrance.
7. Ensuring that the Crematorium service continues to be self financing.

### **1.3 Key Achievements in the Last 12 Months**

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

1. Following a 2 year building programme the new Milton chapel and refurbished Hampden chapel commenced operating consecutively with service times extended from 30 to 45 minutes.
2. Successful implementation of new service agreements for organists.
3. Achievement of a number of key outcomes in connection with ongoing employee integration with Chiltern District Council as the “lead” authority for the Joint Committee:-
  - Investor in People.
  - Comprehensive revision and update of Health and Safety risk assessments recorded in accordance with new CDC corporate format.
  - Operational risk register.
  - Business continuity plan.
4. Substantial reduction in energy use (and carbon dioxide emissions) following the introduction of new cremation procedures.
5. Revision of administration procedures for temporary storage of cremation ashes and resolution of a substantial back-log of ashes in store.
6. Cross-training of clerical assistants in SUN and Workforce systems and other administrative procedures to help reduce key person dependency.
7. Installation of kerb ramps etc to improve disability access.
8. Space created for additional stone memorials by construction of new pathway and foundation slabs in the Garden of Remembrance.

#### **1.4a Key Objectives for the Next 12 Months**

1. Review the staff structure in the light of recruitment difficulties to a senior post.
2. Revise and update the Crematorium inventory.
3. Job evaluation of all Crematorium posts.
4. Compile a register of service contracts.
5. Computerise and update a comprehensive suppliers and contractors index.
6. Revise and update the staff policy, practice and procedure handbook.
7. Computerise register of cremation ashes from elsewhere.
8. Review and update the Crematorium’s Regulations.
9. Remove 18 diseased mature trees on main drive and replant.
10. Opening and dedication ceremony of the new Milton chapel.
11. Development of a pandemic flu emergency plan.
12. Installation of additional kerb ramps etc to improve disability access.
13. Review and update memorial seat records and availability.
14. Prepare a strategic business case for a new crematorium at Aylesbury.

#### **1.4b Key Objectives for the next 3 years**

1. Increase electronic transaction capability where possible.
2. Install cremation filtration and heat recovery equipment.
3. Develop a comprehensive woodland management and conservation plan.
4. Review quality and choice of memorial provision.
5. Build and operate a new crematorium for Aylesbury.
6. Install CCTV in the Crematorium car parks.

### **1.5 Monitoring**

This service plan will be monitored by the Superintendent on a quarterly basis to ensure that objectives are being achieved.





**CHILTERN CREMATORIUM JOINT COMMITTEE - 17 DECEMBER 2007****REPORT OF THE TREASURER**

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**1 CAPITAL EXPENDITURE**

*Contact Officer: Alison Howes (01494 732260)*

- 1 Details of the expenditure for the current year and the following three years are shown in *Appendix A (1)*.
- 2 Members will recall that in respect of the Second Chapel project a settlement agreement was reached with the main contractor as reported at the meeting of the Joint Committee on 5th December 2006. The agreed settlement was within the overall budget for the project. There have been delays with the contractor carrying out all the remaining remedial works. As a result the balance of budget provision of £170,980 remains to be spent.
- 3 The issue of cremation filtration was reported to the Joint Committee in December 2005 and again in December 2006. At these meetings approval was given in principle to install filtration plant for two cremators at the latest by 31 December 2012. A second resolution gave approval to the policy objective to achieve filtration of all cremations as soon as possible. The indicative costs of filtration were in excess of £1m. Affordability will depend upon the degree of filtration desired.  
  
At its meeting on 5<sup>th</sup> December 2006, Members of the Joint Committee gave delegated authority to the 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 approval of up to £10,000.
- 4 It has been necessary to arrange the relining of two cremators in the current financial year at a cost of £45,000. Relining costs for one cremator per year have been included in the future program. These works are on a rolling program and may not be required on an annual basis. In some years renewal of hearths may be sufficient to maintain the cremators but for the purposes of making adequate provision it is considered prudent to use relining costs.
- 5 The projected annual revenue surpluses for the next three years based on the Draft Budget is shown in *Appendix A(2)* Table 1 with the projected overall financial position shown in Table 2.

**RECOMMENDATIONS**

**That the capital expenditure programme for 2007/2008 to 2010/2011 be agreed.**

*Background Papers: None*

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## 2 FEES AND CHARGES

Contact Officer: *Alison Howes (01494 732260)*

- 1 The recommended Fees and Charges are shown in *Appendix B* together with the current year charges. Last year the main cremation fee was increased from £360 to £370. For the current year it can be seen that the Chilterns Crematorium has the lowest fees, including and excluding the organist charge. In the Fees and Charges an increase to £380 for 2008/09 has been indicated, this fee will remain the lowest when compared with neighbouring authorities, even using the current year values.
- 2 The table below shows the current year fees for Chiltern and neighbouring crematoria for comparison purposes.

<b>Crematorium</b>	<b>2007/2008 Fee £</b>	<b>2007/08 Fee With Organists £</b>
Chilterns	370	398
Slough	400	400
Reading	410	410
Bracknell	445	473
Milton Keynes	392	403
West Herts	405	405
Ruislip	435	435
Oxford	441	441
<b>Average charge in UK</b>	<b>400</b>	<b>409</b>

- 3 The balances continue to accumulate and consideration of the capital program including the filtration project and the potential of additional capital requirements for any future strategic developments, requires the Joint Committee to be mindful of these projects when agreeing the fee level. A 1% increase in fees gives approximately £11,100 in income and for the purposes of the revenue report that follows an increase to £380 has been used. This is an increase of 2.7% and is the minimum increase recommended to the Joint Committee. The impact of larger fee increases on income levels is shown in the table below:-

<b>Fee</b>	<b>Additional Income over 2007/08 levels</b>
£380	30,000
£385	45,000
£390	60,000
£395	75,000
£400	90,000

- 4 The other fees have been increased in general by 3%.

### **RECOMMENDATION**

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

*Background Papers: None*

### 3 REVENUE

Contact Officer: Alison Howes (01494 732260)

- 1 The detailed revenue estimates are shown at *Appendix C* and the table below shows the comparison between the **revised and original estimate for 2007/2008**.

		2007/2008 Original £	2007/2008 Revised £	Cost Difference £
Expenditure	Revenue	699,120	690,230	(8,890)
	Capital	0	269,169	269,169
Income		1,254,220	1,227,090	27,130
		Surplus 555,100	Surplus 267,691	287,409

- 2 Revenue expenditure is just below the original estimate although there are variations within the total as follows:

- Salaries

The establishment at the Crematorium is now at full complement and the salary costs reflect the new structure.

- Insurance

The Crematorium insurance is included in the policies of Chiltern District Council. Chiltern's contract was put out to tender for the renewal date of 1<sup>st</sup> December 2007. The successful tender via brokers Jardine Lloyd Thompson was significantly cheaper than previously anticipated and the insurances have been moved from Zurich Municipal with effect from 1<sup>st</sup> December 2007. The costs of insurance have always been based on the premium as at 1<sup>st</sup> December and no adjustment for timing differences between policy date and financial year end are made.

- External Audit Fees

As previously advised, due to the significant value of income generated, the Crematorium will now be subject to full external audit and all reporting and audit requirements will be in accordance with latest SORP's (Statements of Recommended Practice) and Accounting Standards Board Code of Practice. This has led to a significant increase in external audit fees from 2008/09 onwards.

- Consultants Fees

Provision has been made for the engagement of a consultant to advise the Joint Committee on the planning aspect of future strategic developments in Aylesbury.

- 4 Income

Cremation income has been reduced due to a current reduction of 100 cremations on anticipated numbers of 3000. A comparison with the Actuals for 2006/07 is not on a like for like basis due to audit adjustments required in 2005/06 and 2006/07 which have caused a slight distortion to the 2006/07 figures.

Income to date generated by memorials (excl Book of Remembrance) is slightly better than anticipated.

5 **The revenue estimates for 2008/2009 in summary are as follows: -**

	£
Revenue Expenditure	701,280
Capital Expenditure	109,275
Income	1,312,990
Surplus	502,435

6 In general terms a 3% inflation increase has been applied to expenditure estimates.

7 It should be noted that for the purposes of the estimates no figures have been included for Capital Charges this is because the expenditure item is reversed out through the Asset Management Reserve and has no impact on the bottom line surplus.

8 Income estimates reflect the proposed fees and charges as detailed in *Agenda Item 2*, but will depend upon the Joint Committee's decision on the main cremation fee. It has been assumed that the number of cremations will remain the same as 2007/08 original estimate.

9. For information the following table shows the forecast surplus by Authority:-

District Council	Balance 31.3.2007 £	Apportionment 2007/2008 Revised Estimate £	Estimated Balance 31.3.2008 £	Apportionment 2007/2008 Revised Estimate £	Estimated Balance 31.3.2009
Aylesbury Vale	137,861	80,782	<b>218,643</b>	151,621	<b>370,264</b>
Chiltern	230,061	81,156	<b>311,217</b>	152,324	<b>463,541</b>
Wycombe	257,376	105,753	<b>363,129</b>	198,490	<b>561,619</b>
<b>Totals</b>	<b>625,298</b>	267,691	<b>892,989</b>	502,435	<b>1,395,424</b>

**RECOMMENDATION**

**That the Joint Committee approve the 2007/2008 revised and 2008/2009 original revenue estimates, subject to any revisions it wishes to make.**

*Background Papers: None*

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Alison Howes  
**Treasurer**



**CHILTERN CREMATORIUM**

APPENDIX A(1)

**SCHEDULED CAPITAL EXPENDITURE**

ITEM	TOTAL COSTS £	Cost in Year Expenditure Incurred					
		To Mar 2007	2007/08	2008/09	2009/10	2010/11	
		<b>NET</b>					
Relining Cremators	118,900		45,000	23,500	24,600	25,800	incl VAT
Renew Hearths / Software							incl VAT
Landscaping A404 Boundary	19,000				19,000		net
Second Chapel / Car Park & Road	2,088,830	1,966,706	122,124				net
Professional Fees	225,000	203,919	21,081				net
Legal Fees	30,000	24,225	5,775				net
Provision	22,000		22,000				net
Cabling works	24,308		24,308				90% VAT incl
Filtration incl VAT	1,210,250				1,210,250		incl VAT
Consultancy (12%) incl VAT	159,542		28,882	85,775	44,885		incl VAT
<b>TOTAL</b>	<b>3,897,829</b>	<b>2,194,850</b>	<b>269,169</b>	<b>109,275</b>	<b>1,298,735</b>	<b>25,800</b>	

Note: A sum of £1 million plus consultancy and irrecoverable Vat to meet new legislative requirements on filtration has been assumed in 2009/10 - this has been increased by 3% + VAT for the current report

TABLE 1

**CHILTERN CREMATORIUM**

APPENDIX A(2)

**ANNUAL REVENUE SURPLUS**

YEAR	EXPENDITURE £	INCOME £	SURPLUS £
2007/08	690,230	1,187,090	496,860
2008/09	701,280	1,257,990	556,710
2009/10	722,318	1,295,730	573,411
2010/11	743,988	1,334,602	590,614

**Notes**

- The above amounts exclude capital contributions and investment income.
- Inflation has been assumed at 3.0%

TABLE 2

**PROJECTED OVERALL FINANCIAL POSTION**

YEAR	BALANCE B/FWD £	REVENUE SURPLUS £	CAPITAL EXP. £	INVESTMENT INCOME £	BALANCE C/FWD £
2007/08	625,298	496,860	269,169	40,000	892,989
2008/09	892,989	556,710	109,275	55,000	1,395,424
2009/10	1,395,424	573,411	1,298,735	51,000	721,100
2010/11	721,100	590,614	25,800	50,000	1,335,914

**Note**

- Interest at 5.5% for 07/08 and 5% thereafter, has been estimated for investment income



## CHILTERN'S CREMATORIUM

### Table of Fees and Charges

1 April 2008

		Present Fee from 1 April 2007 £	Recommended Fee From 1 April 2008 £
	<b>Cremation</b>		
	For the cremation of the body of:-		
(i)	a foetus born dead before twenty four weeks gestation	24.50	25.25
(ii)	additional foetus committed for cremation at the same time, per foetus (9.00 a.m. Chapel time only)	8.85	9.10
(iii)	a stillborn child or child/person whose age at the time of death was less than 18 years	36.70	37.80
(iv)	a person whose age at the time of death was 18 years or more	370.00	380.00
	For the cremation of body parts of:-		
(i)	a foetus born dead before twenty four weeks gestation	24.50	25.25
(ii)	a stillborn child or child/person whose age at the time of death was less than 18 years	36.70	37.80
(iii)	any person who was cremated at the Chilterns Crematorium	36.70	37.80
(iv)	a person who was not cremated at the Chilterns Crematorium whose age at the time of death was 18 years or more	57.10	58.80
	These fees include the Medical Referee's fee, use of the Chapel, provision of recorded music, the temporary storage of the ashes for a period not exceeding one month, the dispersal of ashes in the Garden of Remembrance, or provision of a temporary polythene container for ashes and a certified copy of the Registrar's Certificate for Cremation.		
	<b>Note:</b> Certificates of the Cremation Society and the Cremation Friendly Society will be accepted at their encashable value.		

<b>Disposal of Cremation Ashes</b>		
Temporary deposit of ashes (per month after the first month)	8.85	9.10
Dispersal of ashes in Garden of Remembrance when cremation has taken place elsewhere	25.00	25.75
Packing and despatch of ashes	*10.20	10.50*
Wooden Ashes Caskets	19.05	19.60
<b>Miscellaneous</b>		
Use of Coffin Waiting for 24 hours or part thereof	16.60	20.00
Use of Wheeled Bier	5.00	6.00
Memorial Service (Saturday mornings only)	47.95	90.00
Recording of Service on a CD	20.90	21.55
<b>Inscriptions in the Book of Remembrance</b>		
Minimum 2 Line entry	*26.85	27.60*
5 Line entry	*48.85	50.30*
8 Line entry	*70.85	73.00*
Additional lines, per line	*13.40	13.80*
<b>Miniature Book of Remembrance</b>		
Purchase of Book, postage and Minimum 2 Line entry	*38.10	39.20*
5 Line entry	*49.10	50.55*
8 Line entry	*60.10	61.90*
Additional lines, per line	*3.70	3.80*
<b>Miniature Book of Remembrance - Additional Inscriptions</b>		
Minimum 2 Line entry	*13.45	13.85*
5 Line entry	*24.45	25.20*
8 Line entry	*35.45	36.55*
Additional Lines, per line	*3.70	3.80*
<b>Memorial Card</b>		
Purchase of Card, postage and Minimum 2 Line entry	*13.45	13.85*
5 Line entry	*24.45	25.20*
8 Line entry	*35.45	36.55*
Additional lines, per line	*3.70	3.80*

<b>Emblems, Badges, etc.</b>		
Regimental badge or crest or floral emblems	*42.85	44.15*
Full Coat of Arms	*55.10	56.75*
<b>Leather Memorial Plaques</b>		
For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 3 years	*45.60	46.95*
For the Right to a Leather Memorial Plaque in the Chapel of Remembrance for a period of 5 years	*76.00	78.30*
Provision and fixing of a Leather Memorial Plaque	*25.80	26.55*
Replacement Plaque for an additional inscription	*25.80	26.55*
<b>Garden Memorials</b>		
Provision & installation of Memorial Garden Seat	*422.30	434.95*
Plaque for Memorial Garden Seat up to 70 letters	*50.35	51.85*
Plaque for Memorial Garden Seat up to 115 letters	*87.40	90.00*
Right to have the seat in Garden of Remembrance for a five year period	*142.65	146.95*
Right to have the seat in Garden of Remembrance for a ten year period	*285.30	293.85*
For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 3 years	*45.60	46.95*
For the Right to a Commemorative Plaque on the kerbing of a Rose Bed for a period of 5 years	*76.00	78.30*
Provision and fixing of plaques	*18.60	19.15*
Replacement Plaque for an additional inscription	*18.60	19.15*

<b>Stone Memorial Plaques</b>		
For the Right to a Stone Memorial Plaque on a base for a period of 5 years	*83.35	85.85*
For the Right to a Stone Memorial Plaque on a base for a period of 10 years	*166.70	171.70*
Provision of a 7" x 12" inscribed plaque fixed on a sandstone base	*177.10	182.40*
Provision of a 10" x 12" inscribed plaque fixed on a sandstone or granite base	*256.90	264.60*
Provision of a 10" x 18" inscribed plaque fixed on a sandstone or granite base	*349.75	360.25*
Inscribed motif on a 10" x 12" or 10" x 18" plaque	*48.70	50.15*
Replacement 7" x 12" inscribed plaque for an additional inscription	*118.10	121.65*
Replacement 10" x 12" inscribed plaque for an additional inscription	*131.15	135.10*
Replacement 10" x 18" inscribed plaque for an additional inscription	*174.90	180.15*
Porcelain photo plaque with one portrait	*98.35	101.30*
Porcelain photo plaque with two portraits	*144.35	148.70*
Porcelain photo plaque with three portraits	*163.95	168.85*
Administration fee and provision of foundation slab for new application by monumental mason	*27.40	28.20*
Administration fee for additional work by monumental mason	*21.85	22.50*
<b>* VAT to be added to all these figures</b>		

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