



Aylesbury Vale, Chiltern and Wycombe Districts Crematoria Joint Committee

Thursday, 5 September 2019 at 4.00 pm

**Cabinet Room - King George V House, King George V Road, Amersham,
HP6 5AW**

A G E N D A

Item

1 Evacuation Procedure

2 Election of Chairman

To elect a Chairman of the Aylesbury Vale, Chiltern and Wycombe Districts Crematoria Joint Committee for the municipal year 2019/20.

3 Apologies for Absence

4 Minutes (*Pages 5 - 12*)

To approve the minutes of the Joint Committee held on 23 January 2019.

5 Declarations of Interest

6 2018/19 Financial Outturn (*Pages 13 - 16*)

Appendix 1 (Pages 17 - 18)

Appendix 2 (Pages 19 - 20)

Appendix 3 (Pages 21 - 22)

- 7 Moving to Unitary (*Pages 23 - 24*)
- 8 64th Annual Report 2018/19 (*Pages 25 - 32*)
- 9 Update HS2 vent-shaft construction - potential impact on Chilterns Crematorium (*Pages 33 - 34*)
- 10 Exclusion of the Public

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

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

- 11 Bierton Crematorium Project Update (*Pages 35 - 36*)

Reasons for restriction: Paragraph(s) 3

Note: All reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

**Membership: Aylesbury Vale, Chiltern and Wycombe Districts
Crematoria Joint Committee**

Councillors: H Mordue
C Jones
D Barnes
P Martin
G Peart
J Ward

Date of next meeting – Wednesday, 29 January 2020

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**AYLESBURY VALE DISTRICT COUNCIL
CHILTERN DISTRICT COUNCIL
WYCOMBE DISTRICT COUNCIL**

MINUTES of the Meeting of the
**AYLESBURY VALE, CHILTERN AND WYCOMBE DISTRICTS CREMATORIA
JOINT COMMITTEE**
held on **23 JANUARY 2019**

PRESENT: Councillor M Smith - Chairman
H Mordue - Vice Chairman

Councillors: D Barnes

APOLOGIES FOR ABSENCE were received from Councillors P Martin, G Peart and J Ward

74 DECLARATIONS OF INTEREST

There were no declarations of interest.

75 MINUTES

The minutes of the Joint Committee held on 26 September 2018 were approved and signed by the Chairman as a correct record.

76 FEES AND CHARGES

The Joint Committee received a report which asked Members to determine the fees and charges to come into effect from 1 April 2019. The Director of Resources reported that an across the board increase of 3% (other than the recommended cremation fee increase of 5.8%) had been applied and rounded up to 50p for most other fees where relevant and dependent on size. It was proposed that the cremation fees for Chilterns and Bierton were the same for administration efficiency. The table in the report illustrated that Chilterns Crematorium basic fee was lower than most of the surrounding crematoria. The Amersham Crematorium was also one of the busiest in the Country. Members needed to be mindful of the long term funding requirements of the Capital Programme and future strategic developments when agreeing the fee level.

Members supported the recommendation including increasing the cremation fee to £630 as the fee was still likely to remain lower than most of the surrounding crematoria and represented good value for money.

RESOLVED:

That the fees and charges as shown in Appendix 1 and in particular the level of the main adult cremation fee of £630 for both crematoria be approved.

77 CREMATORIUM STAFFING

The Joint Committee considered a report which sought approval for an additional full time clerical assistant. The Superintendent and Registrar reported that the office was the most sensitive part of the business in terms of the direct impact of increases in workload and that staffing levels had not changed over a decade, during which time customer service demand had continued to increase. Workloads were expected to decrease with the new death certification system which would have resulted in the end of the Crematorium Medical Referees, however this had been delayed by the Ministry of Justice. Workloads would also be impacted with the opening of the new Bierton Crematorium. Members were informed that, with the exception of the Senior Administrator, all office staff were part time to provide maximum flexibility. However, with the increase in workload it would be an advantage to the full running of the business to have a full time presence in the main Chiltern office in addition to the Senior Administrator.

In response to a question, the Superintendent and Registrar reported that there were 2 part time clerical assistants at Bierton amounting to 1 FTE. However, it was the Chiltern Office which was currently understaffed, and which was expected to be the main centre of the Crematoria service. The current additional cost was £24,308.

RESOLVED:

That approval be given to appoint an additional full time clerical assistant.

78 MEDIUM TERM FINANCIAL STRATEGY

The Joint Committee received a report on the Medium Term Financial Strategy on the maintenance and operation of the existing facility at Amersham and the impact of the new crematorium being opened at Bierton. The Director of Resources reported that income figures had been calculated assuming 3,000 cremations, despite the new crematorium opening at Watermead in 2019. At Bierton income figures had been calculated assuming 650 cremations which was a prudent projection and less than the business case assumed with an increase expected after two years of operation. The combined net operating surplus from the two crematoria once Bierton had been fully operational for a full year was estimated to be as a minimum in the order of £1m per annum.

Members were referred to Table 5 which showed the accumulated reserves. Allowing for a minimum level of reserves, £750,000 would be released in April 2019 ensuring that there was sufficient held back for the capital programme requirements. Based on the Medium Term Financial Plan there should be scope in future years to distribute surpluses.

RESOLVED that the Medium Term Financial Strategy forecast be noted.

79 REVENUE BUDGET REPORT

The Joint Committee received the report which informed them of the forecast outturn for the current year and set out the proposed Revenue Budgets for 2019/20. The Director of Resources referred to the forecast outturn for 2018/19 and the budget for 2019/20 which included the main expenditure such as building repairs and maintenance.

The budget was summarised as follows:-

- The overall changes described in the report had reduced by 13% on the operating surplus before contributions to capital expenditure compared to last year's budget.
- Overall expenditure had increased by 39% compared to last year's budget mainly as a result of the new Berton operation, overtime payments, additional clerical assistant, building maintenance work at Amersham and new volumes of Books of Remembrance.
- In terms of the surplus £750,000 was proposed to be distributed between each constituent authority in April 2019 based on the number of cremations per district over the past five years.

Members supported the proposals, and in response to a question it was noted that there had been no redistribution of funds for many years. Members congratulated Officers, in particular the Superintendent and Registrar for the efficient running of the business.

RESOLVED:

- 1. That the Revenue Budget for the start up of the Berton operation for 2018/19 of £160,770 be approved**
- 2. That the Crematoria Revenue Budgets for 2019/20 to yield a revenue surplus of £884,370 be approved**
- 3. That the distribution of £750,000 of accumulated surpluses in 2019/20 in the proportions set out in paragraph 6.3 of the report be approved.**

80 CAPITAL PROGRAMME 2018/19 TO 2022/23

The Joint Committee received a report on the proposed 5 year capital programme with an overview of the major projects in the coming year.

The Director of Resources outlined the table on the capital programme, including forthcoming schemes. At present, no cremators were being replaced. However, the cremators at Chilterns Crematorium were coming towards the end of their useful working life, and it was noted that provision had been made in the capital programme to replace the cremators in 2021/22 by which time they will be 25 years old. A budget was required to complete the construction of Bierton but these costs were being carefully reviewed and where appropriate challenged to minimise expenditure as much as possible.

RESOLVED:

- 1. That the capital expenditure for Bierton for 2018/19 of £38k for Wesley System and Fencing plus additional capital expenditure of £971k (including VAT) required to complete the overall Bierton Crematorium Project be approved.**
- 2. That the proposed Capital Programme as detailed in paragraph 2.1 of the report which made allowances in the 2019/20 revenue budget for capital expenditure of £133,880 be approved.**

The meeting became quorate at 4.25pm when Cllr Barnes arrived and previous items were agreed with all three Members present.

81 SERVICE PLAN 2019/20

The Joint Committee received the Crematorium Service Plan for 2019/20 which was attached to the report at Appendix 1. The Superintendent and Registrar reported that one of the key objectives was to ensure that the Bierton Crematorium was ready to open when construction was completed, hopefully in April 2019 and to monitor the impact of the new crematorium at Watermead which was expected to open shortly.

Other objectives included:-

- Tender for the Book of Remembrance at Bierton and the ongoing service at both sites – this was an important memorial which they would provide at both sites. They had the same supplier for a number of years but were required to re tender.
- Redecoration and repair of existing buildings and ground works
- Installation of an updated sewage system at Chilterns Crematorium.

The Superintendent and Registrar was thanked for his high standard of service.

RESOLVED:

That the Crematorium Service Plan for 2019/20 attached at Appendix 1 of the report be approved.

82 COMPLAINTS AND COMPLIMENTS 2018

The Joint Committee received a report on complaints received in 2018 and how they were resolved. The Superintendent and Registrar reported that there had been no major complaints but there had been 9 substantial complaints which were defined as having been submitted in writing or if verbal, considered to have been of sufficient gravity to warrant a written reply. The Service provision questionnaires were also a good tool to provide feedback. Reference was made to the complaints made about audio-visual issues and the Superintendent and Registrar reported that they were looking to upgrade the music and media system in the early financial year.

In response to the complaints the following actions were noted:-

- Literature/website had been updated advising that 48 hours notice was required for audio-visual tributes and any later requests would incur an additional charge.
- Enquiries were ongoing with Wesley Media about the possibility of all services being recorded automatically and retained for a temporary period.
- Changes have been made to the way the flower display space was used in the chapel of remembrance making more room to place tributes at busy times.
- Reference was made to the lack of car parking spaces and the fact that once the new crematorium was opened this should relieve pressure on the Chiltern Crematorium.

Members thanked the Superintendent for the sensitive and quick handling of complaints and also commented that feedback from funeral directors on the level of service had been very complimentary.

RESOLVED that the report be noted.

83 HS2 - POTENTIAL IMPACT ON CHILTERN'S CREMATORIUM

The Joint Committee was advised of the potential adverse impact on funerals by the construction of an HS2 vent shaft adjacent to Corns Bridge (where the A413 crosses Whielden Street) less than 200 yards from the Crematorium

entrance on the A404. HS2 had been made aware of the Crematorium but there was a concern that there was no appreciation of the potential for serious disruption to funeral services. However, once completed it was very unlikely to affect the Crematorium with the railway line buried deep in a tunnel. The main overriding concern was the traffic flow during the construction works which would last for a significant period.

Following questions, Members noted that HS2 would not affect the Bierton Crematorium. They commented that it was important for HS2 to mitigate this risk, looking at options such as traffic lights. It was agreed that a formal letter should be written to HS2 expressing concern which should be copied to the local MP.

RESOLVED that the report be noted and that a letter should be sent to HS2 and the local MP expressing concern about the impact on the Chilterns Crematorium.

84 **EXCLUSION OF THE PUBLIC**

RESOLVED –

That under Section 100(A)(4) of the Local Government Act 1972 the Public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.

Note: the relevant paragraph number and description is indicated under the Minute heading.

85 **BIERTON UPDATE REPORT**

The Joint Committee were informed that 80% of the works have been completed. The original completion date for the building was anticipated to be mid-January 2019 but due to delays this is now expected to be late March 2019. The main original delays were due to the very wet weather experienced early in 2018 and meeting revised planning conditions. The additional delays since September have been due to matters that have arisen as the work has progressed including finalising the planning material amendment application. The mobilisation project to deliver the new service was currently on time and was being adapted to help ensure the new Crematorium opens in April 2019. The Head of Environment reported that new equipment had been delivered, the gas works had been completed and the gas was now connected and the footpath had also been completed.

In response to questions it was noted that the new cremator was installed and would be tested. In terms of landscaping works the planning issue had been

resolved. The Head of Environment reported that they were currently waiting for a licence to operate the facility. There had been an impact on project costs due to the delay which was being managed. An opening ceremony would be held once the works were complete and it was hoped that an eminent figure would lead the ceremony. Members were welcome to visit the site and to contact the Head of Environment.

RESOLVED that the report be noted.

The meeting ended at 5.00 pm

SUBJECT:	2018/19 FINANCIAL OUTTURN
REPORT OF:	Treasurer of the Crematoria Joint Committee – Jim Burness
RESPONSIBLE OFFICER	Director of Resources - Jim Burness
REPORT AUTHOR	Senior Accountant - Tracey Campbell, 01494 732204, Tracey.Campbell@chilternandsouthbucks.gov.uk
WARD/S AFFECTED	All

1. Purpose of Report

- 1.1 To provide Members with financial outturn information for the Chilterns and Birtton Crematoria for 2018/19.

RECOMMENDATIONS:

- **That the financial outturn position for the year ended 31 March 2019 is noted; and**
- **That the accumulated revenue surplus of the Joint Committee be noted.**

2. Summary of Financial Outturn

- 2.1 The following table provides a summary of the financial outturn position for the year ended 31 March 2019 for both Chilterns and Birtton Crematoria

Actuals £		Original Budget £	Forecast Outturn £	Actuals £
2017/18		2018/19	2018/19	2018/19
438,0387	Employee Expenses	507,500	506,950	501,706
336,312	Premises Expenses	348,210	454,210	403,576
241,450	Supplies and Services	249,460	294,060	290,755
1,015,799	TOTAL EXPENDITURE	1,105,170	1,255,220	1,196,037
(2,340,793)	Fees and Charges	(2,108,860)	(2,108,860)	(2,278,663)
(55,750)	Other Income	(18,510)	(51,480)	(51,765)
(2,396,543)	TOTAL INCOME	(2,127,370)	(2,160,340)	(2,330,428)
(1,380,744)	NET OPERATING SURPLUS	(1,022,200)	(905,120)	(1,134,391)
1,878,930	Capital/R&R Birtton	4,031,900	4,877,940	4,483,204
50,248	Capital/R&R Chilterns	95,430	49,970	53,962
(548,434)	(Surplus)/Deficit	3,105,130	4,022,790	3,402,775

- 2.2 A more detailed breakdown of each crematorium is provided in Appendices 1 & 2.

- 2.3 The key points to note are:-

- The Chilterns Crematorium made an operating surplus, before capital expenditure of £1.224m. Cremation numbers were down 5% on the previous year however 17/18 was exceptionally busy due to the refurbishment and part closure of Slough Crematorium. Income estimates were based on 3,300 cremations, however it was not envisaged that Watermead would remain unopened until mid February.
- Capital expenditure for the year was primarily in respect of the construction of Bierton Crematorium, £4.483m. The final costs on the project will be incurred in 2019/20.
- Since the Bierton site was not completed by the end of March, expenditure on some furniture and fittings will be from the 2019/20 budget.
- The £54K capital and repairs and renewal spend for Amersham was on crematory work.

2.4 The breakdown of the 2018/19 cremations compared to 2017/18 is:-

	2018/19	2017/18	% Change
Aylesbury Vale	698	823	-15.19%
Chiltern District	623	645	-3.41%
Wycombe District	972	1,029	-5.54%
South Bucks	261	255	+2.35%
Hertfordshire	459	457	+0.44%
Oxfordshire	137	97	+41.24%
Berkshire	222	262	-15.27%
Other areas	242	244	-0.82%
Total	3,614	3,812	-5.19%

3. Balance Sheet

3.1 Appendix 2 shows the Balance Sheet for the both Crematoria.

3.2 The key points to note are:-

- Property, Plant & Equipment – This represents the value of the Amersham Crematorium’s assets and includes the site land, two chapels, offices, staff bungalows, crematory and other equipment. It also includes the land and construction works to date at Bierton Crematorium and stands at £11.9million. This includes additional capital which has been added to this value at cost. For 2018/19 an additional £4.514million has been included in the Total Asset value.

- Current Assets – This relates to items that could be turned into cash at short notice and is made up of debtors i.e. money owed to the Crematorium, or short term investments. These will be primarily used in the current months to finance the expenditure on the completion of the new crematorium. Total current assets now stand at £3.6million.
- Current Liabilities – This relates to money the Crematorium owes to external bodies and organisations amounting to just over £1million. The main creditor for the Crematorium at year end was Jarvis Contracting (construction company building Bierton) and relates to works certified but not invoiced. It does not imply any delay in payment of monies owed.
- Financed by section – This section shows how assets and liabilities are funded. Not all of the items shown here are cash backed reserves. The reserves represent amounts being held on behalf of constituent authorities to fund future capital projects.

4. Reserves

4.1 Reserves have decreased by £3,402,775 over the year due to the in-year deficit due to the construction expenditure on the new crematorium which is being funded from accumulated reserves as planned. The total value of reserves as at 31 March 2019 now stands at £2,648,308.

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

	AVDC £	CDC £	WDC £	Total £
Balance 31.3.2018	1,843,364	1,678,174	2,529,545	6,051,083
Apportionment 2018/19 surplus	328,888	293,549	457,992	1,080,429
	<u>2,172,252</u>	<u>1,971,723</u>	<u>2,987,537</u>	<u>7,131,512</u>
Spend on Bierton Crematorium	1,323,152	1,275,404	1,884,648	4,483,204
Balances retained 31.3.19	<u>849,100</u>	<u>696,319</u>	<u>1,102,889</u>	<u>2,648,308</u>

4.3 The retention of the accumulated balance by the Joint Committee is necessary for working capital purposes and to meet scheduled future capital investment. As reported in the medium term financial strategy report in January 2019, £750,000 was released to constituent authorities in April 2019.

Background Papers:	None
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APPENDIX 1

**CREMATORIA JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
CHILTERN'S CREMATORIUM**

Actuals 2017/18 £	Expenditure	Forecast Outturn 2018/19 £	Actuals 2018/19 £
	Employee Expenses		
433,712	Salaries, Wages & Associated Expenses	422,770	455,233
0	Staff/General Advertising	0	0
4,325	Courses / Seminars	4,050	4,106
<u>438,037</u>		<u>426,820</u>	<u>459,339</u>
	Premises Expenses		
12,926	Maintenance of Buildings	41,330	42,093
10,226	Security	8,640	5,669
13,724	Waste Disposal	14,840	13,780
23,509	Maintenance of Grounds	15,000	12,328
57,893	Maintenance of Cremators, Plant & Equipment	40,100	31,311
22,108	Electricity	26,500	26,678
22,813	Gas	33,500	32,895
145,787	Rates	158,500	158,500
1,055	Water	1,140	1,142
9,718	Furniture & Fittings	20,190	17,054
3,328	Cleaning Materials & Equipment	4,300	4,841
13,225	Insurances	14,540	14,541
0	Vehicle Running Costs	0	0
<u>336,312</u>		<u>378,580</u>	<u>360,832</u>
	Supplies & Services		
57,399	Medical Referees - Fees	58,800	54,300
2,744	Consultancy	2,600	1,600
2,313	Vending	2,600	2,535
2,734	Clothing	1,780	2,200
5,713	Printing and Stationery	6,000	6,833
58	Books & Publications	200	1,363
5,070	Postages	4,500	4,124
3,424	Telephones	4,380	3,876
1,500	Web Services	1,500	1,500
519	Subscriptions	570	721
807	Registrations - EPA/ Data Protection	810	807
715	Refreshments	590	635
0	Authority Cremation Cost Refunds	4,600	5,097
12,157	Plaques	16,260	14,641
5,183	Urns & Caskets	8,050	8,708
14,237	Book of Remembrance	14,500	14,077
638	Memorial Seats	620	618
17,762	Wesley Music Service	20,500	22,191
3,025	Audit Fees	2,900	1,650
47,404	VAT Provision	60,000	62,078
3,048	Bank Charges	3,140	2,864
0	Record Management	4,150	4,150
55,000	Chiltern District Support Costs	70,000	70,000
<u>241,450</u>		<u>289,050</u>	<u>286,568</u>
<u>1,015,799</u>	TOTAL EXPENDITURE	<u>1,094,450</u>	<u>1,106,739</u>

APPENDIX 1

**CREMATORIA JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
CHILTERN CREMATORIUM**

Actuals 2017/18 £	Income	Forecast Outturn 2018/19 £	Actuals 2018/19 £
	Fees & Charges		
-2,198,022	Cremation (fees, coffin waiting, dep/disp ashes)	-1,982,600	-2,125,652
-12,717	Audio Visual Media	-11,020	-19,760
-130,054	Commemoration (books of remembrance/memorials)	-115,240	-133,251
<u>-2,340,793</u>		<u>-2,108,860</u>	<u>-2,278,663</u>
	Other Income		
-38,617	Other Income	-35,580	-35,419
-17,133	Miscellaneous Income	-15,900	-16,346
<u>-55,750</u>		<u>-51,480</u>	<u>-51,765</u>
<u>-2,396,543</u>	TOTAL INCOME	<u>-2,160,340</u>	<u>-2,330,428</u>
<u>-1,380,744</u>	NET OPERATING SURPLUS	<u>-1,065,890</u>	<u>-1,223,689</u>
1,878,930	Capital Expenditure	28,800	31,200
50,248	Repairs & Renewals Expenditure	21,170	22,762
<u>548,434</u>	(SURPLUS) / DEFICIT FOR YEAR	<u>-1,015,920</u>	<u>-1,169,727</u>
	Distributable to Constituent Authority Accounts		
	Pro-rata to no. of cremations in each district:		
180,761	Aylesbury Vale D.C.	-334,843	-356,070
141,666	Chiltern D.C.	-262,422	-317,811
226,007	Wycombe D.C.	-418,655	-495,846
<u>548,434</u>		<u>-1,015,920</u>	<u>-1,169,727</u>

APPENDIX 2

**CREMATORIA JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
BIERTON CREMATORIUM**

Actuals 2017/18 £	Expenditure	Forecast Outturn 2018/19 £	Actuals 2018/19 £
	Employee Expenses		
0	Salaries, Wages & Associated Expenses	78,250	41,002
0	Staff/General Advertising	0	0
0	Courses / Seminars	1,880	1,365
<u>0</u>		<u>80,130</u>	<u>42,367</u>
	Premises Expenses		
0	Maintenance of Buildings	0	0
0	Security	0	0
0	Waste Disposal	0	0
0	Maintenance of Grounds	8,700	9,758
0	Maintenance of Cremators, Plant & Equipment	5,420	5,762
0	Electricity	0	544
0	Gas	0	0
0	Rates	0	0
0	Water	0	0
0	Furniture & Fittings	58,510	26,639
0	Cleaning Materials & Equipment	3,000	0
0	Insurances	0	0
0	Vehicle Running Costs	0	41
<u>0</u>		<u>75,630</u>	<u>42,744</u>
	Supplies & Services		
0	Medical Referees - Fees	0	0
0	Consultancy	0	0
0	Vending	0	0
0	Clothing	320	525
0	Printing and Stationery	500	0
0	Books & Publications	2,420	1,979
0	Postages	0	204
0	Telephones	80	101
0	Web Services	0	0
0	Subscriptions	0	0
0	Registrations - EPA/ Data Protection	1,690	1,375
0	Refreshments	0	3
0	Authority Cremation Cost Refunds	0	0
0	Plaques	0	0
0	Urns & Caskets	0	0
0	Book of Remembrance	0	0
0	Memorial Seats	0	0
0	Wesley Music Service	0	0
0	Audit Fees	0	0
0	VAT Provision	0	0
0	Bank Charges	0	0
0	Record Management	0	0
0	Chiltern District Support Costs	0	0
<u>0</u>		<u>5,010</u>	<u>4,187</u>
<u>0</u>	TOTAL EXPENDITURE	<u>160,770</u>	<u>89,298</u>

APPENDIX 2

**CREMATORIA JOINT COMMITTEE
INCOME AND EXPENDITURE ACCOUNT
BIERTON CREMATORIUM**

Actuals 2017/18 £	Income	Forecast Outturn 2018/19 £	Actuals 2018/19 £
	Fees & Charges		
0	Cremation (fees, coffin waiting, dep/disp ashes)	0	0
0	Audio Visual Media	0	0
0	Commemoration (books of remembrance/memorials)	0	0
<u>0</u>		<u>0</u>	<u>0</u>
	Other Income		
0	Other Income	0	0
0	Miscellaneous Income	0	0
<u>0</u>		<u>0</u>	<u>0</u>
<u>0</u>	TOTAL INCOME	<u>0</u>	<u>0</u>
<u>0</u>	NET OPERATING SURPLUS	<u>160,770</u>	<u>89,298</u>
0	Capital Expenditure	4,877,940	4,483,204
0	Repairs & Renewals Expenditure	0	0
<u>0</u>	(SURPLUS) / DEFICIT FOR YEAR	<u>5,038,710</u>	<u>4,572,502</u>
	Distributable to Constituent Authority Accounts		
	Pro-rata to no. of cremations in each district:		
	Capital expenditure relating to construction based on the split of the reserves when earmarked.		
0	Aylesbury Vale D.C.	1,660,737	1,350,334
0	Chiltern D.C.	1,301,549	1,299,666
0	Wycombe D.C.	2,076,424	1,922,502
<u>0</u>		<u>5,038,710</u>	<u>4,572,502</u>

APPENDIX 3

**CREMATORIA JOINT COMMITTEE
BALANCE SHEET**

31 Mar 18 £		31 Mar 19 £
	Property, Plant & Equipment	
3,930,902	Land and Buildings	3,962,102
3,428,285	Assets under Construction	7,911,489
4,999	Furniture and Fittings	4,999
15,625	Intangible Assets	15,625
<u>7,379,811</u>	TOTAL PPE	<u>11,894,215</u>
	Current Assets	
	Inventories	
6,150	Stone Memorials	7,730
<u>6,150</u>		<u>7,730</u>
	Debtors	
234,057	Sundry debtors	244,250
2,256	Payments in advance	1,829
<u>236,313</u>		<u>246,079</u>
	Investments	
1,000,000	Fixed Investments upto 1 year	1,000,000
<u>1,000,000</u>		<u>1,000,000</u>
	Cash and Cash Equivalents	
5,882,996	Barclays Deposit A/c	2,472,045
-681,619	Barclays Current A/c	-71,936
<u>5,201,377</u>		<u>2,400,109</u>
<u>6,443,840</u>	TOTAL CURRENT ASSETS	<u>3,653,918</u>
	Creditors (short term)	
-388,149	Sundry creditors	-922,545
-4,608	H M R C	-7,065
	Creditors (Long term)	
0	Creditors (Long term)	-76,000
<u>-392,757</u>	TOTAL CURRENT LIABILITES	<u>-1,005,610</u>
<u>13,430,894</u>	TOTAL ASSETS LESS LIABILITES	<u>14,542,523</u>
	Financed By	
-7,379,811	Capital Financing Reserve	-11,894,215
	General Reserves	
-701,468	Constituent Auth - AVDC	-849,100
-577,485	Constituent Auth - CDC	-696,319
-903,070	Constituent Auth - WDC	-1,102,889
	Earmarked Reserves	
-3,869,060	Aylesbury Crematorium	0
<u>-13,430,894</u>	NET EQUITY	<u>-14,542,523</u>

SUBJECT:	Moving to Unitary
REPORT OF:	Treasurer of the Crematoria Joint Committee – Jim Burness
RESPONSIBLE OFFICER	Principal Solicitor – Sue Markham
REPORT AUTHOR	Principal Solicitor – Sue Markham
WARD/S AFFECTED	All

1. Purpose of Report

1.1 To update Members of the Joint Committee on the governance arrangements that will apply following the establishment of the new Buckinghamshire Council on 1 April 2020.

RECOMMENDATION

- 1. Members are asked to note the report.**

2. Content of Report

2.1 The Buckinghamshire (Structural Changes) Order 2019 came into force on 23 May 2019. The Order abolishes the current district and county councils on 1 April 2020 and establishes a new district council, Buckinghamshire Council, on the same date.

2.2 As the constituent members of this Joint Committee will no longer exist from 1 April, there will no longer be any need for formal joint arrangements from that date. The governance arrangements and decision making in relation to the crematoria and cemeteries are Cabinet functions alongside all the services of the new Council, and will be dealt with in the Constitution for the new Council.

2.3 The proposed operational structure for the new Council places cemeteries and crematoria within the corporate directorate for Communities, under the responsibility of the Service Director for Neighbourhood Services. This service area will also cover Waste & Recycling services, Registrar services and Coroners. It is envisaged that the Corporate and Services Directors will be appointed before Christmas.

2.4 The members of staff who currently manage, administer, operate and maintain the crematoria at Amersham and Bierton will be transferred to the new Council on their existing terms & conditions, and preparations are in hand to ensure continuity of service delivery for members of the public.

3. Corporate Implications

3.1 The fees and charges for 2020/2021 will need to be agreed in advance of vesting day so that the overall budgets can be set. The Shadow Executive will be considering the draft budget at its meeting on 7 January 2020 so one further meeting of this Joint Committee, well in advance of that date, may be necessary to make recommendations with regard to fees and charges.

Background Papers:	None
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CHILTERN CREMATORIUM JOINT COMMITTEE**SIXTY FOURTH ANNUAL REPORT 1st APRIL 2018 – 31st MARCH 2019****CONSTITUENT AUTHORITIES AND REPRESENTATIVES****Aylesbury Vale District Council**

Councillor Howard Mordue (Vice-Chairman)
Councillor Julie Ward

Chiltern District Council

Councillor Peter Martin
Councillor Michael R. Smith (Chairman)

Wycombe District Council

Councillor Dominic Barnes
Councillor Graham Peart

Superintendent and Registrar

Charles Howlett DMS, FICCM(Dip)
Chilterns Crematorium
Whielden Lane
Amersham
Buckinghamshire

Clerk

Bob Smith
Chief Executive
Chiltern District Council
Council Offices
King George V Road
Amersham
Buckinghamshire

Treasurer

Jim Burness
Director of Resources
Chiltern District Council
Council Offices
King George V Road
Amersham
Buckinghamshire

**CHILTERN CREMATORIUM JOINT COMMITTEE
SIXTY FOURTH ANNUAL REPORT**

1) CREMATIONS

The following tables show the number of cremations from 1st April to 31st March for the past five years and their originating districts:

District	2014/15	2015/16	2016/17	2017/18	2018/19
Aylesbury Vale	760	721	756	823	698
Chiltern	593	593	579	645	623
Wycombe	956	904	910	1029	972
Other	1,196	1,155	1,437	1,315	1,321
Total	3,505	3,373	3,682	3,812	3,614

Comparative figures for the previous years are:

2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14
2,950	2,930	3,167	2,936	3,045	3,118	3,106	3,140

The total number of cremations since opening until the end of March 2019 = 142,287

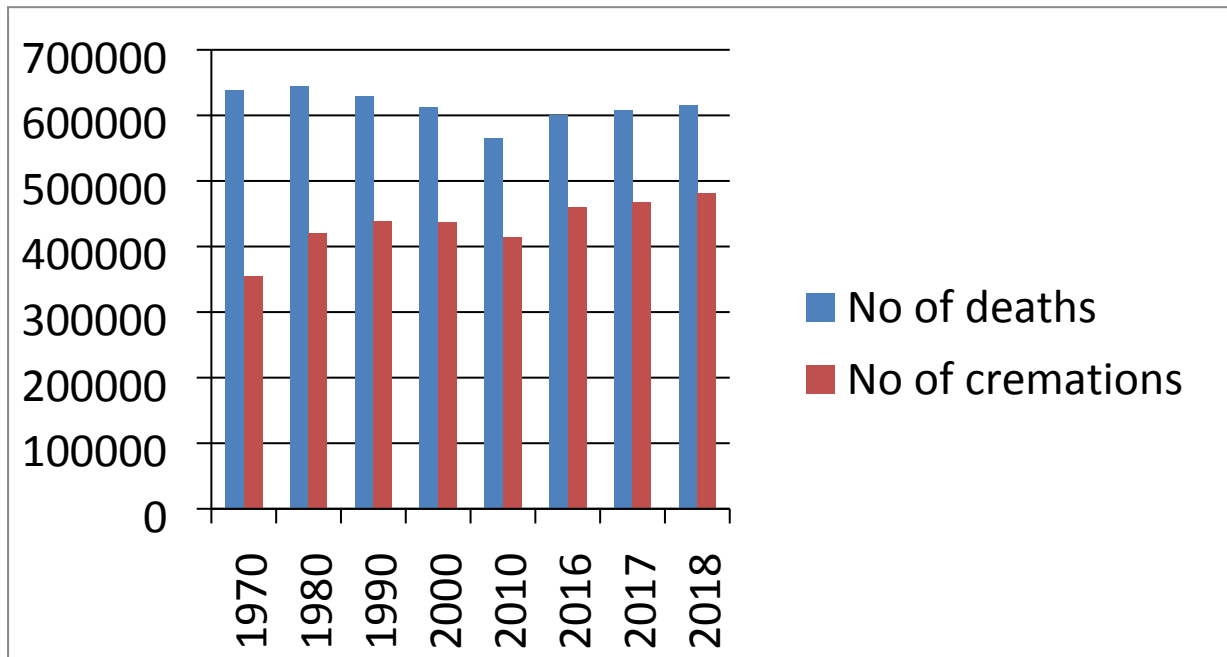
Income from cremations in 2018/19 was £2,105,582. In the previous year cremations generated £2,144,571.

With 7 more new crematoria opening in 2018, by the end of the year there were 299 in the UK, and in 2018 Chilterns Crematorium was again the busiest in terms of the number of cremations carried out during the year. As well as a rising death rate, the delays in the opening of a new crematorium in Aylesbury continued to put pressure on the facilities. However, towards the end of 2018 the death rate started to dip (which has continued into 2019) and in February, eighteen months after completion, the planning issues over the private crematorium at Watermead (Aylesbury Vale) were finally resolved and it opened for funerals. These two factors are the main reason for less funerals being carried by the end of the financial year.

Although, as already stated, the death rate had reduced by the end of the financial year, this is likely to be a temporary variation to the overall gradual increase which has been recorded since 2011 in line with national predictions.

The proportion of cremations to burials reached 70% in 1992 and in 2012 it was 74%, an increase of only 4% over twenty years. 616,053 deaths were recorded in 2018 (compared to 607,172 the previous year) of which 78.19% were cremated, a further 4% increase over just six years. This reflects the comparatively higher number of new crematoria being built in recent years, largely in response to an actual and predicted rising death rate. However the costs of installing and operating modern cremating equipment to meet environmental

requirements has caused above inflation increases in cremation fees making lower volume crematoria more financially viable in the longer term.



Cremation-only up to end of March 2018 (introduced Jan 2018)

	Number	Income
2017/18	19	£7,049
2018/19	156	£57,876

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 were disposed of at crematoria nationally by being scattered or buried in the garden of remembrance, but since then there has been a gradual decline and it is currently 21%.

When Chilterns Crematorium opened in 1966 initially around 80% of ashes were disposed of in the garden of remembrance but in line with national statistics this has gradually reduced to 20%. A small number of ashes are also received from other crematoria, including from outside the UK, for scattering in the garden of remembrance but these have also been reducing in recent years.

The table below gives details of ashes being scattered in the garden of remembrance over the last nine years.

Cremation Ashes	% of ashes scattered in the garden of remembrance.	Number of ashes received from other crematoria.
2010/11	28	56
2011/12	30	62
2012/13	27	67
2013/14	30	83
2014/15	30	64
2015/16	21	73
2016/17	20.4	59
2017/18	19.4	66
2018/19	19.7	55

The reduction in ashes being scattered is reflected in decreasing memorial sales, but the garden of remembrance remains an important feature in providing an appropriate setting for the place of cremation and afterwards for mourners to visit when it helps to act as a focal point for their mourning.

3) **COMMEMORATION**

Scheme	Yr	No. of new leases sold	No. not renewed	Total no. of plaques in place	Gross income (inc. lease renewals)	Cost of Supplies	Net income
Rosebeds – converted to Shrubberies from 2014/15	2012-13	87		2,599	£45716	£1340	£44376
	2013-14	81		2,560	£45191	£1080	£44111
	2014-15	60		2,306	£40122	£1866	£38256
	2015-16	65	87	2,284	£41518	£1050	£40468
	2016-17	103	98	2,289	£44321	£1360	£42961
	2017-18	79	90	2,253	£58467	£1563	£56904
	2018-19	111	101	2,263	£55898	£1444	£54454
Stones	2012-13	25		726	£21186	£4661	£16525
	2013-14	25		738	£26692	£4903	£21789
	2014-15	23		726	£26725	£6219	£20506
	2015-16	33	9	780	£32975	£16846*	£16129
	2016-17	28	15	825	£35797	£7018	£29066
	2017-18	24	24	825	£36590	£9646	£26944
	2018-19	49	17	857	£40718	£9968	£30750
Leather	2012-13	8		265	£5671	£368	£5303
	2013-14	49		272	£3875	£458	£3417
	2014-15	6		278	£4722	£265	£4457
	2015-16	9	10	277	£6152	£203	£5949

Item 8

	2016-17	13	17	257	£4959	£435	£4524
	2017-18	9	10	256	£6409	£320	£6089
	2018-19	8	10	254	£5119	£524	£4595
Book of Remembrance (inc. memorial cards and miniature books)	2012-13	342			£31285	£13356	£17929
	2013-14	342			£35789	£12170	£23619
	2014-15	308			£35789	£15191	£19475
	2015-16	271			£29161	£15370	£13791
	2016-17	344			£30305	£13422	£16883
	2017-18	324			£37513	£13087	£24426
	2018-19	236			£32384	£14077	£18307
Sanctum Vaults	2017-18	6	0	6	£14152	£1662	£12490
	2018-19	13	0	19	£21820	£2,704	£19,116

*this includes the cost of the new sanctums which were purchased in Dec 2015 although none were sold until May 2016

A total sum of £1,706.26 was donated for the purchase of trees, shrubs and flowering plants and bulbs.

4) **FEES**

The scales of fees were reviewed by the Joint Committee in March 2018. Increases of around 2-3.5% were approved in relation to the majority of the fees, effective from 1st April 2019.

The cremation fee was increased from £595 to £630 to reflect higher running costs and the financial impact of building the new crematorium at Bierton.

Over the last decade or so funerals and funeral traditions have been changing more significantly and rapidly than in previous years. It has always been possible to bring a coffin to the crematorium for cremation without a preceding funeral service or any attendance by family or friends but recently some crematoria have started offering this at a reduced fee as a less expensive option. 175 have been carried out since Jan 2018 which is more than was anticipated but shows that there is demand for this service.

The national average cremation fee in 2018 was £783.18, and in a league table of the 299 crematoria in the UK, starting with the most expensive, Chilterns cremation fee ranked at 290.

Table of fees for local crematoria 1st April 2019 (£)

Crematorium	2016	2017	2018	2019
Chilterns	*546.00	*575.00	*595.00	*630.00
Aylesbury Vale				*645.00
Slough	760.00	^760.00	^770.00	^770.00
Milton Keynes	*910.00	*914.50	*914.50	*930.50
Reading	725.00	745.00	745.00	785.00
West Herts	540.00	^560.00	^560.00	^600.00
Oxford	943.00	999.00	*1070.00	*1,070.00
National Ave	709.70	735.70	772.93	797.64

*Does not include organist fee (Chilterns £55.00, only used for 12% of funerals in 2018/19)

^Extra charge for out of area cremations

5) **STAFF**

During the year there were a number of staff changes as follows:-

1. A crematorium attendant resigned creating a vacancy.
2. A crematorium supervisor was appointed through an internal recruitment in preparation for the opening of Berton Crematorium. This created a vacancy for a crematorium attendant.
3. The two vacancies were successfully filled through recruitment and an additional crematorium attendant was also appointed for Berton Crematorium.

In view of the increasing amount of work in recent years and the imminent opening of the new crematorium at Berton the Crematoria Joint Committee agreed to the creation of a new post of full time clerical assistant to be appointed after 1st April 2019.

A diagram showing the current staffing establishment at the Crematorium is included as **Appendix 1.**

6) **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. Regular external redecoration is especially important to ensure not only that the asset is protected but also that it remains aesthetically pleasing to users and potential users.

7) **BIERTON CREMATORIUM**

Given the special knowledge and shared working the Chilterns Crematorium Joint Committee (CCJC) had developed, back in 2006 it was approached by one of its partners, Aylesbury Vale District Council (AVDC), to assist as an advisor to the planning authority on choosing a site for a proposed crematorium in Aylesbury.

Regional Policy at the time had identified Aylesbury as a major growth town within the approved Milton Keynes and South Midlands Sub-Regional Growth Strategy, requiring over 21,000 homes to be built by 2026, and a new crematorium was included as part of the infrastructure needed to support this.

By 2009 the CCJC had decided it would be advantageous to build the new crematorium itself to complement its well established business at Amersham. At the time no one envisaged how difficult it would be or how long it would take, firstly in finding a suitable site which was available and then, having done so, overcoming significant planning issues including a

successful legal challenge by a private crematorium company, Westerleigh plc (which has since opened a new crematorium at nearby Watermead).

In November 2016 the Court of Appeal refused Westerleigh permission to judicially review the current planning consent which finally brought the legal challenge to an end and opened the way for the project to restart. Jarvis Construction Ltd was the successful contractor at tender and work eventually started on site in November 2017. In the event, perhaps unsurprisingly, the construction process also had its challenges, including a very wet winter in 2017/18 and further unforeseen planning issues, all conspiring to cause yet more delays and inevitable additional costs. But perseverance prevailed and the completed building was finally handed over on Tuesday 2nd April and the first two funerals took place on Friday 3rd May.

The officers believe that the new crematorium is a first class facility which will serve the local community for many years to come. Already it is being well received by users making positive and complimentary comments. Being a new crematorium and having a direct competitor in Aylesbury the number of funerals is expected to be fairly low to begin with, but with the amount of house building and planned future house building in the area, including at nearby Linslade and Leighton Buzzard, the officers are confident that despite the slow start the funeral numbers will increase in coming years making this final project commissioned by the Crematoria Joint Committee a success.

8) DONATIONS TO CHARITY

Recycling of metals after cremation

At some time in our lives we may need to have an operation to replace a joint or have a metal insert to assist the repair of a bone. Often we will die with these metal implants still in our body. Following cremation these metal implants, along with the remaining metals from the construction of the coffin, are removed from the ashes, collected and recycled through a national scheme co-ordinated by the Institute of Cemetery and Crematorium Management. Recycling prevents their build up in the Garden of Remembrance (where they used to be buried) and ensures that the use of non-renewable resources is minimised, thus helping protect our long term environment.

Any surplus monies raised from the recycling process is donated to 'death related' charities such as the Heart Foundation and Cancer Research, and since the scheme's inception £7.4 million have now been distributed to nearly 500 different charities. Participating cremation authorities are invited after each collection to nominate an appropriate national or local charity to receive a donation. In the last few years the Chilterns Crematorium has made the following nominations:

2016, Second Hope (for sufferers of secondary breast cancer) £4,444
2016, The Trevor Collins Foundation (bowel cancer research) £4,336
2017, Helen and Douglas House (children's hospice) £5,000
2017, Florence Nightingale Hospice (palliative care), £5,000
2018, Butterfly House south Bucks Community Hospice, £7,000

The Royal British Legion

Collections for the national poppy appeal in 2018 was £168.11.

Christmas tree stars

A Christmas tree is placed in the chapel of remembrance in the run up to Christmas. Small tagged gold and silver stars are provided on which people can write a personal message to hang on the tree, and those doing so are invited to support a local charity by placing a donation in collection boxes placed in the chapel. Charities supported in this way over the last few years have been as follows:

2016, Cruse Bereavement Care £431.68 and Carers Bucks £446.11

2017, South Bucks Hospice £441.33 and the Hospice of St Francis in Berkhamsted £368.51

2018, from our first ever carol service £369 was raised for the Florence Nightingale Hospice, Aylesbury, and from the Christmas tree stars £893 was again shared between the South Bucks Hospice and Hospice of St Francis at Berkhamsted.

SUBJECT:	Update HS2 vent-shaft construction – potential impact on Chilterns Crematorium
REPORT OF:	Treasurer of the Crematoria Joint Committee – Jim Burness
RESPONSIBLE OFFICER	Head of Environment – Chris Marchant
REPORT AUTHOR	Superintendent and Registrar – Charles Howlett
WARD/S AFFECTED	All

1. Purpose of Report

1.1 A report was presented at the last meeting to advise members of the potential adverse impact on funerals by the construction of an HS2 vent shaft adjacent to Corns Bridge (where the A413 crosses Whielden Street) less than 200 yards from Crematorium entrance on the A404. The main overriding concern is traffic flow during the construction works, particularly delays caused by the enabling works, including the relatively significant road alterations, as well as the many thousands of lorry movements involved in the construction of the deep ventilation shaft. The CJC resolved that a letter should be sent to HS2 about its concerns (Minute 83, meeting 23rd January 2019 refers). This is an update on events since the previous report.

RECOMMENDATION

- Members are asked to note the report which is included for information.**

2. Content of Report

2.1 Since the last meeting BBC news for Cambridgeshire has reported that Cambridge City Council wants compensation because it believes traffic delays caused by roadworks have put people off holding funeral services at its crematorium. The authority has asked Highways England for money, claiming the start of the of the A14 roadworks contributed to a crematorium budget shortfall of almost £0.5m last year. There is a similar potential impact of the HS2 works on Chilterns Crematorium and the BBC report about Cambridge Crematorium backs up the officers concerns in reporting this matter to the CJC in the first place.

2.2 Following the letter sent to HS2 from the CJC in January 2019 an HS2 project coordinator made contact and a meeting was held. Although there was little new information given at the meeting the coordinator gave a commitment to liaise with the officers moving forward. Concerning the roads and traffic plans, as far as the officers are aware these are still only proposals out for consultation, as reported at the last CJC meeting in January. Emails from the project coordinator have recently advised that *'HS2 matters are continuing to ramp up across Chiltern district, with issues arising around community engagement, ongoing and planned future works. We are looking to arrange a meeting including a number of CDC district councillors and parish council representatives in order to coordinate a broad, district-wide approach to dealing with HS2 going forward.'* The meeting is planned for September but has yet to be arranged.

3. Corporate Implications

3.1 Prolonged disruption to funerals travelling to the Crematorium could cause reputational damage to the Council resulting in loss of income.

4. Links to the Crematoria Joint Committee Objectives and Service Plan

4.1 None.

5. Next Step

5.1 The officers will continue to monitor the situation and proactively seek to achieve the best possible outcome for the Crematorium and keep members of the CJC up to date with developments and any matters arising.

Background Papers:	None
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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

