

COYCHURCH CREMATORIUM JOINT COMMITTEE

6th FEBRUARY, 2009

REPORT OF THE TREASURER

ITEM	SUBJECT
1	PROPOSED REVENUE ESTIMATES 2009/2010

1 PROPOSED REVENUE ESTIMATES 2009/2010

1.1 Summarised below are

- the current budget,
- latest monitoring position,
- revised budget for 2008/2009 and
- the proposed revenue estimates for 2009/2010.

Budget 2008/09 £000	Category	Expenditure & Income 1/4/2008 to 31/12/2008 £000	Revised Budget 2008/09 £000	Budget 2009/10 £000
223	Employees	169	225	230
228	Premises	139	218	442
97	Supplies, services & transport	77	103	105
62	Agency / contractors	36	64	66
36	Administration	23	36	37
50	Capital financing costs	37	50	50
696	Gross Expenditure	481	696	930
-751	Fees & charges	-570	-761	-830
-55	Surplus(-)/Deficit	-89	-65	100
55	Transfer to/from(-) Reserve	89	65	-100
0	Total	0	0	0

1.2 Revised Estimates 2008/2009

Members should note that

- **Expenditure** on **employees** is in line with the budget at this stage. The final pay settlement payment has not yet been agreed but an interim payment has been paid and is included in the figures.
- **Premises** should be underspent due to the substitution of schemes to allow for the roof repair and CCTV works.
- **Supplies and services** are slightly above budget. Despite the very high increases in fuel prices at the October review date, fuel should not be seriously overspent as an allowance had been made for increases in excess of general inflation in the original budget. £2,745 was spent due to the need to employ security services for a period, as previously reported.
- Under **agency/contractors** the works involved in the grounds maintenance contract have been slightly higher than in previous years in the summer months.
- **Administration and capital financing** are on target.
- The **income** received from **fees and charges** to date is above that budgeted and it has been projected conservatively into the outturn figure.

The overall projected surplus has increased by £10,000 after allowing for the above changes.

1.3 Estimates 2009/2010

1.3.1 Expenditure

The above budgets for 2008/2009 are shown with an increase of 2% for expenditure, except where specific known increases apply. Employee budgets have been calculated using a factor of 2.5%.

£305,000 has been included for large items shown below, within the premises, planned maintenance and equipment budgets, in line with the Business Plan, which was adopted in February, 2008.

2009/10	£000
Chapel Improvements	10
Refurbish Lodge	10
Refurbish Flower Court Toilets	40
Heating & air movement equipment – Coity Chapel	45
Road/Car Park	200
Total	305

No allowance has been made for increases in medical certificates which stay at the April 2007 level of £9.

The capital financing charge has been maintained at £50,000 in order to accelerate the amount of loan repaid at a time of low interest rates.

1.3.2 Income

The income budgets have been prepared assuming an increase in fees inflation for cremations, in a staged process to bring fees in line with the national average and help to fund the ongoing improvement programme.

An illustrative selection of revised fees based on this increase is shown in Appendix 1.

1.4 Accumulated Balance

The effect on the accumulated surplus of these estimates is shown below.

	£000
Balance 31 st March, 2008	72
Surplus 2008/2009	65
Balance 31 st March, 2009	137
Deficit 2009/2010	-100
Balance 31 st March, 2010	37

1.5 Capital Expenditure 2009/20010

There are no plans for any capital expenditure which would require any additional loan charge or contribution from constituent authorities in 2009/10. Items of a capital nature in the table above are directly funded from 2009/10 revenue and the accumulated surplus from previous years.

2.0 RECOMMENDATIONS

The Joint Committee is recommended to

- (a) approve the revenue budget for 2009/10
- (b) approve the increase in fees and charges with effect from 1 April 2009 illustrated in Appendix 1.

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TREASURER
30 January 2009

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Background Papers	Report of the Treasurer Revenue Estimates 2008/2009 - Item 1 Coychurch Crematorium Joint Committee 1 st February 2008

Appendix 1

<u>FEES</u>	<u>2008/2009</u>	<u>2009/2010</u>
	£ p	£ p
		<u>increase £25 plus 3%</u>
<u>Cremation Fees</u>		
Under 16 years (Weekday)	free	free
Under 16 years (Saturday)	227.45	260.00
Over 16 years (Weekday)	350.00	386.25
Over 16 years (Saturday)	573.05	616.00
<u>Other Items</u>		<u>increase 3%</u>
Retained Organs	77.00	79.30
(not previously cremated at establishment)	124.90	128.65
<u>Memorial Service - Weekday</u>	55.25	56.90
<u>Memorial Service - Saturday</u>	104.65	107.80
<u>Plaques</u>		
Plaque including up to 100 letters	166.55	171.55
Double plaque for plot or rose garden	247.65	255.08
Photograph	82.15	84.61
Large Photograph	122.75	126.43
Refurbishment of plaque	25.90	26.68
<u>Book of Remembrance</u>		
Reservation in Book 2 Lines	13.55	13.96
Reservation in Book 5 Lines	27.00	27.81
Reservation in Book 8 Lines	40.55	41.77
Entry 2 Lines	38.25	39.40
Entry 5 Lines	77.70	80.03
Entry 8 Lines	100.15	103.15
Special Entry	149.75	154.24
Floral Emblem	40.55	41.77
Coat of Arms	51.80	53.35
Purchase of Miniature Book	37.40	38.52
<u>Urns</u>		
Bronze	25.90	26.68
Wooden	31.55	32.50
Polytainer	12.40	12.77

<u>FEES</u>	<u>2008/2009</u>	<u>2009/2010</u>
	£ p	£ p
<u>Other Charges</u>		<u>increase 3%</u>
Burial within rosebeds	92.30	95.05
Burial in plot (double if cremated elsewhere)	92.30	95.05
Wall space	235.25	242.30
Certificate of cremation	11.25	11.60
Extract from register	11.25	11.60
Witness interment of cremated remains	22.45	23.10
Garden seat inc 10 years maintenance	745.05	767.40
Flower vase for plot	5.65	5.80
Lids for flower vases	2.25	2.30
Exhumation	92.30	95.05
Scattering of Ashes	16.85	17.35
<u>Memorials</u> <i>(15 yr lease unless otherwise stated)</i>		
Columbaria units	388.30	399.95
Vase blocks	257.80	265.55
Wall tablets (Garden of Remembrance)	257.80	265.55
Tree dedication	226.25	233.05
Burial Plot	190.25	195.95
Vase space (3 years)	37.15	38.25
Shrub bed	128.35	132.20
Service books	14.70	15.15