

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

4 MARCH 2011

PROPOSED REVENUE BUDGET 2011/12

1. Purpose of the Report

- 1.1 The purpose of this report is to inform the Joint Committee of the projected outturn for 2010/11, and for the Joint Committee to consider and approve the revenue budget and fees and charges for 2011/12.

2. Connection to Corporate Improvement Objectives/Other Corporate Priorities

- 2.1 There are no connections to the Council's Corporate Plan.

3. Background

- 3.1 The 2010/11 Revenue Budget was approved by the Committee at its meeting of 5th March 2010 and the current budget position and projected outturn for 2010/11 is outlined below, together with the proposed budget for 2011/12.

4. Current Situation

Estimated Revenue Outturn 2010/11

- 4.1 Table 1 below shows the financial position at 31 January 2011 and the projected outturn for 2010/11.

Table 1

Budget 2010/11 £000	Category	Actual April to Jan 2010/11 £000	Projected Outturn 2010/11 £000	Projected Over (Under) Spend 2010/11 £000
233	Employees	172	228	(5)
372	Premises	170	257	(115)
108	Supplies, services & transport	85	115	7
68	Agency / contractors	62	76	8
38	Administration	11	25	(13)
50	Capital financing costs	40	50	-
869	Gross Expenditure	540	751	(118)
(885)	Fees & charges	(647)	(905)	(20)
(16)	Surplus(-)/Deficit	(107)	(154)	(138)
16	Transfer to/from (-) Reserve	107	154	138
0	Total	0	0	0

4.2 A short commentary on the projected over (under) spends is detailed below;

- There is a small projected underspend on employees due to a vacant post at the start of the year.
- The premises budget includes £104k for planned future works which will be transferred to the accumulated surplus at the year end. In addition the revaluation of the premises in 2010 has resulted in an increase in Business Rates of £12k which has been offset by a savings in fuel costs of £23k.
- The supplies, services and transport budget has been reprofiled to include printing, postage and stationery expenditure which had previously been included within administration costs. The reprofiled supplies, services and transport budget is £121k, of which a £6k underspend has been projected due to minor variances on subjective heads.
- There is a projected overspend on agency/contractors budgets of £11k because of the additional maintenance costs associated with additional land purchased earlier in the year. This has been offset by a £3k reduction in waste disposal charges.
- The reprofiled administration budget includes an administrative charge of £11k (recharged at the year end) and support services costs of £14k which are recharged throughout the year based on estimated costs and adjusted at year end for any variances in activity.

- The income at year end is expected to be higher than budgeted because of the projected variation in cremations due to seasonal factors.
- The overall projected surplus of £154k includes the contribution to planned future works of £104k.

2011/12 Proposed Budget

- 4.3 The table below shows the 2010/11 revised budget and the proposed revenue budget for 2011/12.

Table 2

Revised Budget 2010/11	Category	Budget 2011/12
£000		£000
233	Employees	238
372	Premises	286
121	Supplies, services & transport	131
68	Agency / contractors	79
25	Administration	26
50	Capital financing costs	50
869	Gross Expenditure	808
-885	Fees & charges	-954
-16	Surplus(-)/Deficit	-146
16	Transfer to/from (-) Reserve	-146
0	Total	0

- 4.4 The proposed budget for 2011/12 includes a general inflationary uplift of 3% on non employee expenditure and specific inflationary increases on expenditure in relation to contractual commitments.
- 4.5 Employee budgets have been adjusted to reflect salary increments where applicable, overtime and an adjustment to the employer's superannuation rate following the actuarial revaluation which is effective from 1 April 2011. The budget assumes that there will be a pay freeze in 2011/12 in line with the current pay policy advocated by Central Government for public sector employees.
- 4.6 The Business Plan for 2011/12 indicates that there is a budget requirement of £99k to meet expenditure itemised in the table below:

Table 3

2011/12	£000
Refurbish Coity Chapel Toilets	20
Crallo Chapel Improvements (slipped 08/09)	15
Vestry Improvements (slipped from 09/10)	10
Surface garden of Remembrance Footpaths	30
Refurbish lodge	20
Replace Hymn Books	2
Coity Chapel upgrade(due to flooding)	2
Total	99

- 4.7 The supplies and services budget has been increased by £6k to cover the costs of administering the installation of the new sound system at the Crematorium.
- 4.8 The capital financing charge has been maintained at £50k which means that the term of the loan will be reduced.
- 4.9 The income budgets have been prepared assuming a general increase in fees of 3%. The fee for cremations has been increased to £450 to fund the programme of improvement works detailed in the business plan. An illustrative selection of revised fees based on this increase is shown in Appendix 1.

Accumulated Balance

- 4.10 The effect on the accumulated balance of the proposed budget for 2011/12 is shown in the Table below:

Table 4

Accumulated Balance	£000
Balance as at 31 March 2010	(124)
(Surplus)/Deficit 2010/11	(154)
Balance as at 31 March 2011	(278)
(Surplus)/Deficit 2011/12	(146)
Balance as at 31 March 2012	(424)

- 4.11 The overall projected surplus for 2010/11 is £154k, which includes a contribution of £104k for planned future works. The proposed revenue budget for 2011/12 shows a projected surplus of £146k, of which £120k will be committed for planned works in 2012/13.

Capital Expenditure 2011/12

- 4.12 Capital expenditure will not require any additional loan charge or contribution from constituent authorities in 2011/12. Items of a capital nature for 2011/12 in Table 3, paragraph 4.6, will be directly funded from revenue contributions and the accumulated surplus from previous years.

5. Effect upon Policy Framework and Procedure Rules

5.1 None.

6. Equality Impact Assessments

6.1 There are no equality implications attached to this report.

7. Financial Implications

7.1 These are reflected within the report.

8. Recommendation:

8.1 The Joint Committee is recommended to

(a) approve the revenue budget for 2011/12

(b) approve the increase in fees and charges with effect from 1 April 2011 illustrated in Appendix 1.

**DAVID MACGREGOR, CPFA
ASSISTANT CHIEF EXECUTIVE – PERFORMANCE
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
4TH MARCH 2011**

Contact Officer: Fran Mantle Tel No (01656) 643286
Principal Accountant BCBC
Frances.mantle@bridgend.gov.uk

Background Papers: Report of the Treasurer
Revenue Estimates 2011/12
Coychurch Crematorium Joint Committee
4TH March 2011

FEES	2010/2011	2011/2012
	£ p	£ p
<u>CREMATION FEES</u>		
Under 16 years (Weekday)	Free	Free
Under 16 years (Saturday)	270.00	278.10
Over 16 years (Weekday)	425.00	450.00
Over 16 years (Saturday)	655.00	680.00
Retained Organs (Cremated at establishment)	81.30	83.70
Retained Organs (not previously cremated at establishment)	131.90	135.90
Memorial Service/additional 30 min chapel time - Weekday	58.35	60.10
Memorial Service/additional 30 min chapel time - Saturday	110.50	113.80
Recording of funeral service		45.00
Videoing of funeral service		55.00
Webcasting of funeral service		60.00
<u>BURIAL PLOTS</u>		
Concrete plinth burial plot - purchase fee	200.85	206.90
Granite plinth burial plot - purchase fee 75 yrs	321.10	330.70
<u>SLATE PLAQUES</u>		
Standard plaque for concrete plinth burial plot/rose beds/trees	175.85	181.10
Double plaque for plot/rose beds/trees	261.45	269.30
Small photograph	86.75	89.40
Large Photograph	129.60	133.50
Standard slate plaque - blank	27.35	28.20
Refurbishment of standard plaque lettering	27.35	28.20
<u>GRANITE PLAQUES</u>		
Standard plaque for granite plinth burial plot	227.60	234.40
Standard plaque for granite bench	227.60	234.40
<u>BENCHES</u>		
Wooden bench - purchase fee with 10yr maintenance agreement	786.60	810.20
Wooden bench - renewal of 10yr maintenance agreement	307.50	316.70
Granite bench - 10yr lease on shared bench	153.75	158.40
<u>LEASED MEMORIALS</u> (15 year lease unless otherwise stated)		
Columbaria units - from	409.95	422.30
Vase blocks lease with plaque - from	272.20	280.40
Wall plaques and lease (GoR) - from	272.20	280.40
Tree dedication lease	238.90	246.10
Shrub bed dedication lease	135.60	139.70
Vase space lease - Cloisters (3 years)	39.20	40.40
<u>INTERMENT RELATED FEES</u>		
Interment in rose beds (double if cremated elsewhere)	97.45	100.40
Interment in burial plot (double if cremated elsewhere)	97.45	100.40
Exhumation	97.45	100.40
Placement in columbaria unit	35.60	36.70
Scattering of cremated remains (double if cremated elsewhere)	17.80	18.30
Witness of interment/scatter of cremated remains	23.70	24.40
Cremation Certificate/ Extract from Register	11.90	12.30
<u>URNS</u>		
Aluminium urn - adult/child	27.35	28.20
Wooden casket	33.30	34.30
Polytainer urn	13.10	13.50

<u>FEES</u>	<u>2010/2011</u>	<u>2011/2012</u>
	£ p	£ p
<u>OTHER</u>		
External chapel Wall Space (for granite plaque)	248.35	255.80
Silver coloured flower vase for plots/columbaria units	5.95	6.10
Lids for flower vase	2.35	2.40
Service book	15.55	16.00
<u>BOOK OF REMEMBRANCE</u>		
Reservation in Book 2 Lines	14.30	14.70
Reservation in Book 5 Lines	28.50	29.40
Reservation in Book 8 Lines	42.80	44.10
Entry 2 Lines	40.40	41.60
Entry 5 Lines	82.00	84.50
Entry 8 Lines	105.75	108.90
Special Entry	158.10	162.80
Floral Emblem	42.80	44.10
Coat of Arms	54.70	56.30
Purchase of Miniature Book	39.50	40.70