

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

2 MARCH 2012

PROPOSED REVENUE BUDGET 2012/13

1. Purpose of the Report

- 1.1 The purpose of this report is to inform the Joint Committee of the projected financial performance for the Crematorium for 2011/12, and to obtain approval from the Joint Committee for the proposed budget and fees and charges for 2012/13.

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 2011/12 Revenue Budget was approved by the Committee at its meeting on 4th March 2011. The current budget position and projected outturn for 2011/12 is outlined below, together with the proposed budget for 2012/13.

4. Current Situation

Estimated Revenue Outturn 2011/12

- 4.1 Table 1 below shows the financial position at 31 January 2012 and the projected outturn for 2011/12.

Table 1- Comparison of budget against projected spend at 31st January 2011.

Budget	Category	Actual	Projected	Projected
2011/12		April to	Outturn	Over (Under)
£000		Jan	2011/12	Spend
		2011/12	2011/12	2011/12
		£000	£000	£000
236	Employees	169	223	(13)
286	Premises	218	265	(21)
131	Supplies, services & transport	91	133	2
79	Agency / contractors	70	85	6
26	Administration	22	26	0
50	Capital financing costs	3	53	3
808	Gross Expenditure	573	785	(23)
(954)	Fees & charges	(632)	(900)	54
(146)	Surplus(-)/Deficit	(59)	(115)	31
146	Transfer to/from (-) Reserve	59	115	(31)

4.2 Significant variances between budget and projections are detailed below;

- There is a small projected underspend on employees due to a vacant post earlier in the financial year.
- The underspend on planned maintenance is in respect of works on the Crallo Chapel improvements which will not be completed until early in the new financial year.
- The projected shortfall in income reflects a reduction in the number of cremations which may be linked with the opening of the new crematorium in the Vale of Glamorgan on 3rd October 2011.
- The projected surplus of £115k will be added to the accumulated balance being held to fund the requirement for new cremators.

2012/13 Proposed Budget

4.3 The following table shows the proposed revenue budget for 2012/13.

Table 2 – Proposed Budget 2012/13

Category	Budget
	2012/13
	£000
Employees	244
Premises	277
Supplies, services & transport	133
Agency / contractors	77
Administration	25
Capital financing costs	53
Gross Expenditure	809
Fees & charges	(844)
Surplus(-)/Deficit	(35)
Transfer to/from (-) Reserve	35

- 4.4 The proposed budget for 2012/13 includes a general uplift of 4.2% 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. The budget assumes that there will be a pay freeze in 2012/13 in line with the current pay policy advocated by Central Government for public sector employees. No provision has been made for the outcome of Bridgend County Borough Council's Job Evaluation exercise as this has yet to be finalised. If necessary, a revised budget will be reported to the Joint Committee once the proposals have been implemented.
- 4.6 The Business Plan for 2012/13 indicates that there is a budget requirement of £70k to meet expenditure itemised in the table below: These costs will be met from the premises budget identified in Table 2 above.

Table 3 – Business Plan Spending Requirements

2012/13	£000
Crallo Chapel improvements	20
Car park marking	5
Yard gate replacement	10
Footpath to new memorial garden	5
Footpath into Callo Chapel	5
Redecorate Chapel of Remembrance	5
CAMEO Payments	20
Total	70

- 4.7 The income budgets have been prepared assuming a general increase in fees of 4.2%, coupled with an estimated reduction in the number of cremations to 1,350 to reflect the impact of fewer cremations and the opening of the new Crematorium in the vale of Glamorgan. The fee for weekday cremations has been increased to £495. This reflects the inflationary increase along with the agreed £25/year increase required to fund the programme of improvement works detailed in the business plan. A schedule 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 2012/13 is shown in the Table below:

Table 4 – Impact on accumulated balance of proposed budget 2012/13

Accumulated Balance	£000
Balance as at 31 March 2011	(322)
Projected (Surplus)/Deficit 2011/12	(115)
Projected Balance as at 31 March 2012	(437)
Budgeted (Surplus)/Deficit 2012/13	(35)
Projected Balance as at 31 March 2013.	(472)

- 4.11 It is projected that at 31st March 2012, there will be an accumulated balance of £437,000. This will be held, along with the budgeted surplus for 2012/13 to help fund the installation of new cremators at an estimated cost of £1.2m. The balance of funding for this major investment will be met from additional capital funding. approval for which will be sought prior to the investment decision being made.

Capital Expenditure 2012/13

- 4.12 Capital expenditure will not require any additional loan charge or contribution from constituent authorities in 2012/13. Items of a capital nature for 2012/13 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 2012/13
- (b) approve the increase in fees and charges with effect from 1 April 2012 outlined in Appendix 1.

**DAVID MACGREGOR, CPFA
ASSISTANT CHIEF EXECUTIVE – PERFORMANCE
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
2nd MARCH 2012**

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

APPENDIX 1

FEES	2011/2012	2012/13
	£	£
<u>CREMATION FEES</u>		
Under 16 years (Weekday)	Free	Free
Under 16 years (Saturday)	278.10	289.80
Over 16 years (Weekday)	450.00	495.00
Over 16 years (Saturday)	680.00	733.60
Retained Organs (Cremated at establishment)	83.70	87.20
Retained Organs (not previously cremated at establishment)	135.90	141.60
Memorial Service/additional 30 min chapel time - Weekday	60.10	62.60
Memorial Service/additional 30 min chapel time - Saturday	113.80	118.60
Recording of funeral service	45.00	46.90
Videoing of funeral service	55.00	57.30
Webcasting of funeral service	60.00	62.50
<u>BURIAL PLOTS</u>		
Concrete plinth burial plot - purchase fee	206.90	215.60
Granite plinth burial plot - purchase fee 75 yrs	330.70	344.60
<u>SLATE PLAQUES</u>		
Standard plaque for concrete plinth burial plot/rose beds/trees	181.10	188.70
Double plaque for plot/rose beds/trees	269.30	280.60
Small photograph	89.40	93.10
Large Photograph	133.50	139.10
Standard slate plaque - blank	28.20	29.40
Refurbishment of standard plaque lettering	28.20	29.40
<u>GRANITE PLAQUES</u>		
Standard plaque for granite plinth burial plot	234.40	244.20
Standard plaque for granite bench	234.40	244.20
<u>BENCHES</u>		
Wooden bench - purchase fee with 10yr maintenance agreement	810.20	844.20
Wooden bench - renewal of 10yr maintenance agreement	316.70	330.00
Granite bench - 10yr lease on shared bench	158.40	165.00
<u>LEASED MEMORIALS</u> (15 year lease unless otherwise stated)		
Columbaria units - from	422.30	440.00
Vase blocks lease with plaque - from	280.40	292.20
Wall plaques and lease (GoR) - from	280.40	292.20
Tree dedication lease	246.10	256.40
Shrub bed dedication lease	139.70	145.60
Vase space lease - Cloisters (3 years)	40.40	42.10
<u>INTERMENT RELATED FEES</u>		
Interment in rose beds (double if cremated elsewhere)	100.40	104.60
Interment in burial plot (double if cremated elsewhere)	100.40	104.60
Exhumation	100.40	104.60
Placement in columbaria unit	36.70	38.20
Scattering of cremated remains (double if cremated elsewhere)	18.30	19.10
Witness of interment/scatter of cremated remains	24.40	25.40
Cremation Certificate/ Extract from Register	12.30	12.80
<u>URNS</u>		
Aluminium urn - adult/child	28.20	29.40
Wooden casket	34.30	35.70
Polytainer urn	13.50	14.10

<u>FEES</u>	<u>2011/2012</u>	<u>2012/13</u>
	£	£
<u>OTHER</u>		
External chapel Wall Space (for granite plaque)	255.80	266.50
Silver coloured flower vase for plots/columbaria units	6.10	6.30
Lids for flower vase	2.40	2.50
Service book	16.00	16.70
<u>BOOK OF REMEMBRANCE</u>		
Reservation in Book 2 Lines	14.70	15.30
Reservation in Book 5 Lines	29.40	30.60
Reservation in Book 8 Lines	44.10	46.00
Entry 2 Lines	41.60	43.30
Entry 5 Lines	84.50	88.00
Entry 8 Lines	108.90	113.50
Special Entry	162.80	169.60
Floral Emblem	44.10	46.00
Coat of Arms	56.30	58.70
Purchase of Miniature Book	40.70	42.40