

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT OF THE TREASURER

COYCHURCH CREMATORIUM JOINT COMMITTEE

1 MARCH 2013

PROPOSED REVENUE BUDGET 2013/14

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 2012/13, and to obtain approval from the Joint Committee for the proposed budget and fees and charges for 2013/14.

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 2012/13 Revenue Budget was approved by the Committee at its meeting on 2 March 2012. The current budget position and projected outturn for 2012/13 is outlined below, together with the proposed budget for 2013/14.

4. Current Situation

Estimated Revenue Outturn 2012/13

- 4.1 Table 1 below shows the financial position at 31 January 2013 and the projected outturn for 2012/13.

Table 1- Comparison of budget against projected spend at 31st January 2013.

Budget	Category	Adjusted Actual 01/04/2012 to 31/01/2013	Projected Outturn	Projected Over (Under) Spend
2012/13			2012/13	2012/13
£000		£000	£000	£000
244	Employees	180	235	(9)
277	Premises	221	291	14
133	Supplies, services & transport	111	134	1
77	Agency / contractors	64	76	(1)
25	Administration	25	25	0
53	Capital financing costs	44	53	0
809	Gross Expenditure	645	814	5
(844)	Fees & charges	(667)	(931)	(87)
(35)	Surplus(-)/Deficit	(22)	(117)	(82)
35	Transfer to/from (-) Reserve	22	117	82

4.2 Significant variances between budget and projections are detailed below;

- A projected underspend of £9k in the employee budget as a result of a part year vacancy and a reduction in planned overtime.
- A premises overspend of £14k as a result of the unforeseen costs of the replacement of the chapel roof which was partly offset by rescheduling of non-essential planned maintenance into 2013/14.
- The income received from fees and charges to date is above that budgeted and has been projected conservatively into the outturn figure.
- The projected surplus of £117k will be added to the accumulated balance being held to fund the requirement for new cremators.

2013/14 Proposed Budget

4.3 The following table shows the proposed revenue budget for 2013/14.

Table 2 – Proposed Budget 2013/14

Category	Budget 2013/14
	£000
Employees	244
Premises	326
Supplies, services & transport	162
Agency / contractors	79
Administration	27
Capital financing costs	50
Gross Expenditure	888
Fees & charges	(950)
Surplus(-)/Deficit	(62)
Transfer to/from (-) Reserve	62

- 4.4 The proposed budget for 2013/14 includes a general uplift of 2.7% 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 includes an inflationary uplift for possible pay awards, and is based on the revised structure as agreed by the Joint Committee on 8 December 2012. Bridgend County Borough Council's Job Evaluation exercise has now been completed, with a pay and grading structure agreed in February 2013, and an implementation date expected after April 2013. It is envisaged that the changes will have a minimum impact on the employee budget though if necessary, a revised budget will be reported to the Joint Committee once the proposals have been implemented.
- 4.6 The Business Plan for 2013/14 indicates that there is a budget requirement of £157k to meet expenditure itemised in the table below:

Table 3 – Business Plan Spending Requirements

2013/14	£000
Crallo Chapel improvements	25
CAMEO payments	87
Property Contingency	20
Footpath and steps	10
New Cremators: Fees/planning/investigation	15
Total	157

These costs will be met from the premises budget identified in Table 2 above.

- 4.7 The supplies, services and transport budget has been adjusted to reflect the need to replenish the stock of plinths in 2013/14.
- 4.8 The income budgets have been prepared assuming a general increase in fees of 3.7% (2.7% average CPI plus 1%), based on an estimated number of cremations of 1450. The fee for weekday cremations has been increased to £540 (£495 in 2012/13). 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

- 4.9 The effect on the accumulated balance of the proposed budget for 2013/14 is shown in the Table below:

Table 4 – Impact on accumulated balance of proposed budget 2013/14

Accumulated Balance	£000
Balance as at 31 March 2013	(415)
Projected (Surplus)/Deficit 2012/13	(117)
Projected Balance as at 31 March 2013	(532)
Budgeted (Surplus)/Deficit 2013/14	(62)
Projected Balance as at 31 March 2014	(594)

- 4.10 It is projected that at 31 March 2013, there will be an accumulated balance of £532,000. This will be held, along with the budgeted surplus for 2013/14 to help fund the installation of new cremators at an estimated cost of £1.04m. 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 2013/14

- 4.11 Capital expenditure will not require any additional loan charge or contribution from constituent authorities in 2013/14. Items of a capital nature for 2013/14 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 2013/14
- (b) approve the increase in fees and charges with effect from 1 April 2013 outlined in Appendix 1.

**NESS YOUNG CPFA
ASSISTANT CHIEF EXECUTIVE, S151 OFFICER
BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
1st MARCH 2013**

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Background Papers: Report of the Treasurer
Revenue Estimates 2012/13
Coychurch Crematorium Joint Committee
2nd March 2012

APPENDIX 1

<u>FEES</u>	<u>2012/13</u>	<u>2013/14</u>
	£ p	£ p
<u>CREMATION FEES</u>		
Under 16 years (Weekday)	Free	Free
Under 16 years (Saturday)	289.80	300.50
Over 16 years (Weekday)	495.00	540.00
Over 16 years (Saturday)	733.60	786.70
Retained Organs (Cremated at establishment)	87.20	90.40
Retained Organs (not previously cremated at establishment)	141.60	146.80
Memorial Service/additional 30 min chapel time - Weekday	62.60	64.90
Memorial Service/additional 30 min chapel time - Saturday	118.60	123.00
Recording of funeral service	46.90	48.60
Videoring of funeral service	57.30	59.40
Webcasting of funeral service	62.50	64.80
<u>BURIAL PLOTS</u>		
Concrete plinth burial plot - purchase fee	215.60	223.60
Granite plinth burial plot - purchase fee 75 yrs	344.60	357.40
<u>SLATE PLAQUES</u>		
Standard plaque for concrete plinth burial plot/rose beds/trees	188.70	195.70
Double plaque for plot/rose beds/trees	280.60	291.00
Small photograph	93.10	96.50
Large Photograph	139.10	144.20
Standard slate plaque - blank	29.40	30.50
Refurbishment of standard plaque lettering	29.40	30.50
<u>GRANITE PLAQUES</u>		
Standard plaque for granite plinth burial plot	244.20	253.20
Standard plaque for granite bench	244.20	253.20
<u>BENCHES</u>		
Wooden bench - purchase fee with 10yr maintenance agreement	844.20	875.40
Wooden bench - renewal of 10yr maintenance agreement	330.00	342.20
Granite bench - 10yr lease on shared bench	165.00	171.10
<u>LEASED MEMORIALS</u> (15 year lease unless otherwise stated)		
Columbaria units - from	440.00	456.30
Vase blocks lease with plaque - from	292.20	303.00
Wall plaques and lease (GoR) - from	292.20	303.00
Tree dedication lease	256.40	265.90
Shrub bed dedication lease	145.60	151.00
Vase space lease - Cloisters (3 years)	42.10	43.70
<u>INTERMENT RELATED FEES</u>		
Interment in rose beds (double if cremated elsewhere)	104.60	108.50
Interment in burial plot (double if cremated elsewhere)	104.60	108.50
Exhumation	104.60	108.50
Placement in columbaria unit	38.20	39.60
Scattering of cremated remains (double if cremated elsewhere)	19.10	19.80
Witness of interment/scatter of cremated remains	25.40	26.30
Cremation Certificate/ Extract from Register	12.80	13.30
<u>URNS</u>		
Aluminium urn - adult/child	29.40	30.50
Wooden casket	35.70	37.00

Polytainer urn	14.10	14.60
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<u>FEES</u>	<u>2012/13</u>	<u>2013/14</u>
	£ p	£ p
<u>OTHER</u>		
External chapel Wall Space (for granite plaque)	266.50	276.40
Silver coloured flower vase for plots/columbaria units	6.30	6.50
Lids for flower vase	2.50	2.60
Service book	16.70	*
<u>BOOK OF REMEMBRANCE</u>		
Reservation in Book 2 Lines	15.30	15.90
Reservation in Book 5 Lines	30.60	31.70
Reservation in Book 8 Lines	46.00	47.70
Entry 2 Lines	43.30	44.90
Entry 5 Lines	88.00	91.30
Entry 8 Lines	113.50	117.70
Special Entry	169.60	175.90
Floral Emblem	46.00	47.70
Coat of Arms	58.70	60.90
Purchase of Miniature Book	42.40	44.00

*Service Book fees to be reported separately to Committee for approval.