



Report to Portchester Crematorium Joint Committee

Date: **1 December 2008**

Report of: **Treasurer to the Joint Committee**

Subject: **REVENUE BUDGET 2009/10**

SUMMARY

This report sets out the revenue budget and repairs and renewals programme for 2008/09 and 2009/10, together with a review of fees and charges. The revised capital works programme for 2008/09 and future years has also been included for consideration.

RECOMMENDATIONS

- (a) That expenditure of £60,500 in 2009/10 to be financed from the repairs and renewals fund as detailed in Appendix D is approved;
- (b) That the proposed charges as set out in Appendices B and C are approved from 1 April 2009;
- (c) That the estimates as set out in Appendix A be approved subject to the Committee's decisions in respect of the recommendations (a, b) above.

INTRODUCTION

1. This annual report is prepared so that members of the Joint Committee can consider in detail the financial position of Portchester Crematorium in the current year and the anticipated position in 2009/10.
2. Detailed information is set out in the various appendices to this report which cover the following:
 - Appendix A - Revised revenue budget for 2008/09 and the revenue budget for 2009/10;
 - Appendix B - Optional charges;
 - Appendix C - Cremation fees;
 - Appendix D - Repairs and renewals programme and funding;
 - Appendix E - Capital works programme and funding;
 - Appendix F - Cremation fee comparisons with other crematoria

REVENUE BUDGET 2008/09

3. The original revenue budget for 2008/09 was prepared on a projected outturn basis with an allowance for inflation and other price increases included within the various budget heads. The estimated surplus for the year was £94,000 based on 3,950 cremations during the year.

BUDGET ISSUES

4. The main budget issues concern the installation and funding of the Mercury Abatement capital scheme. This was highlighted in a detailed report to Member's for the meeting of the Joint Committee last September and the report went onto discuss various financial options which would allow the scheme to progress. These options were approved by Members and they have been included in the budgets.
5. A further issue is the recent fall in the Bank of England base interest rates as this reduces the interest received by the Joint Committee on surplus funds which are invested for future major capital schemes.
6. The impact of capital programme and a reduction in interest received on investments, together with other budget variations is fully explained in the following paragraphs.

REVISED BUDGET 2008/09

7. The revised budget shows a surplus of £19,500, which is a decrease of £74,500 from the original estimated surplus of £94,000. This variation is mainly due to Member's agreeing to a reduction in the surplus to enable the Mercury Abatement capital scheme to proceed, which together with other budget variations are shown in the following table:

	£	£	Notes
Base estimate 2008/09		-94,000	
Additional Expenditure			
Employees	11,700		(a)
Equipment, furniture and materials	3,900		(b)
Administrative expenses - Fareham	4,000		(c)
Non reclaimable VAT	3,400		(d)
Capital charges - depreciation	19,800		(e)
Contribution to capital works fund	125,000		(f)
Other variations	2,500		
Reduction in Income			
Interest receivable	14,700		(g)
Fees and charges .e.g organists, BOR etc	<u>3,800</u>	188,800	
Less Savings/reduced expenditure			
Depreciation fixed assets	-19,800		(e)
Contribution to repairs and renewals fund	-30,000		(h)
Contribution to Constituent Authorities	-28,000		(i)
Contribution from pension reserve	-10,000		(a)
Miscellaneous	-6,200		
Increase in Income			
Cremation fees	-20,300	<u>-114,300</u>	(j)
Total net surplus 2008/09		<u>-19,500</u>	

Notes

- (a) The employee's budget shows an increase of £11,700 however £10,000 of this amount relates to the FRS17 pension adjustment and is an accounting entry offset by the Movement on Pension Reserve budget. The balance of the increase is mainly due to minor changes in basic salaries, national insurance and superannuation.
- (b) This budget increase was mainly due to the upgrading of the sound system in both the North and South Chapels.
- (c) The base budget for 2008/09 included a budget reduction of £2,600 for Fareham's administrative expenses; however it was subsequently found that not all charges for services provided, had been correctly identified. This was mainly to do with payroll services and other services carried out by Fareham officers on behalf of the Joint Committee.
- (d) Due to the Joint Committee's partial exemption VAT status, only a proportion of any VAT incurred can be reclaimed from HM Revenue and Customs. With an increase in expenditure, the amount of VAT that cannot be reclaimed has also increased.
- (e) Expenditure on the capital programme has increased therefore capital charges for depreciation reflects this change, However this is an accounting entry and is reversed under the heading Movement on the General Fund Balance.

- (f) Following the report to Members at the Joint Committee meeting last September, a strategy was put in place so that the Mercury Abatement capital scheme could proceed. This strategy has enabled additional funds to be diverted to the capital works fund.
- (g) Interest received on investments has reduced due to the reduction in the Bank of England base interest rates.
- (h) The repairs and renewals programme has been cut back in the short term as additional funds have been earmarked for the capital works fund.
- (i) The contributions to the constituent authorities have been reduced temporarily so that additional funds can be diverted to the capital works fund.
- (j) Additional income from cremation fees reflects a small increase in the number of cremations being carried out.

BASE BUDGET 2009/10

8. The budget has been prepared on an outturn basis with an allowance for inflation and the pay award for 2009/10 included within the various budget heads. The budget shows an estimated surplus of £6,800 after allowing for the increase in the crematorium fees and charges referred to in paragraphs 17 and 18. This projected surplus is a decrease of £87,200 from the base estimate for 2008/09. This variation is mainly due to Member's agreeing to a reduction in the surplus to enable the Mercury Abatement capital scheme to proceed, which together with other budget variations are shown in the following table:

9.

	£	£	Notes
Base Budget 2008/09		-94,000	
Additional Expenditure			
Employee costs	17,200		(a)
Energy costs	3,900		(b)
Rent and rates	4,800		(c)
Administrative expenses - Fareham	4,000		(d)
Medical referees fees	3,700		(e)
Non reclaimable VAT	58,600		(f)
Capital charges - depreciation	41,900		(g)
Contribution to capital works fund	210,000		(h)
Other variations	9,200		
Reduction in income			
Interest on investments	31,200	384,500	(i)
Less Savings/reduced expenditure			
Depreciation fixed assets	-41,900		(g)
Contribution to repairs and renewals fund	-35,000		(j)
Contribution to Constituent Authorities	-28,000		(k)
Contribution from pension reserve	-10,000		(a)
Other variations	-1,400		
Increase in Income			
Cremation fees	-180,300		(l)
Other income	-700	-297,300	
Total net surplus for 2009/10		<u>-6,800</u>	

Notes

- (a). The employees budget includes the provision for the 2009/10 pay award together with the £10,000 FRS17 pension adjustment which is offset by the Movement on Pension Reserves budget.
- (b). Gas and electricity contracts are due for re-tendering during 2009/10 and an inflationary allowance has been included in the budget.
- (c). Business rates have been increased in line with inflation.
- (d). The base budget for 2008/09 included a budget reduction of £2,600 for Fareham's administrative expenses; however it was subsequently found that not all charges for services provided, had been correctly identified. This was mainly to do with payroll services and other services carried out by Fareham officers on behalf of the Joint Committee.
- (e). The budget increase for medical referees is due to an allowance for inflation.
- (f). Due to the Joint Committee's partial exemption VAT status, only a proportion of any VAT incurred can be reclaimed from HM Revenue and Customs. The value of building work in the capital programme has meant that a sizeable proportion VAT cannot be recovered.
- (g). Expenditure on the capital programme has increased therefore capital charges for depreciation reflects this change, However this is an accounting entry and is reversed under the heading Movement on the General Fund Balance.
- (h). Following the report to Members at the Joint Committee meeting last September, a strategy was put in place so that the Mercury Abatement capital scheme could proceed. This strategy has enabled additional funds to be diverted to the capital works fund.
- (i). The investment of surplus funds has reduced as the funds are utilised for the capital programme. This together with the reduction in the Bank of England base interest rates has resulted in a fall in the interest received on investments.
- (j). The repairs and renewals programme has been cut back in the short term as additional funds have been earmarked for the capital works fund.
- (k). The contributions to the constituent authorities have been reduced temporarily so that additional funds can be diverted to the capital works fund.
- (l). Increased income from cremation fees reflects the increase in charges together with a small increase in the numbers cremated.

REPAIRS AND RENEWALS FUND

10. Appendix D sets out the revised repairs and renewals programme for 2008/09, which includes slippage from the 2007/08 programme. The programme of new schemes for 2009/10 totals £60,500. The contribution to the fund from the revenue budget has been reduced for both years to enable additional funds to be earmarked for the capital works fund. This has resulted in the R & R programme being scaled back over two years so that only essential works are carried out.
11. The budget within the premises heading for the repairs and renewals and capital works fund repairs financed from revenue, reflects the revenue element of the programme for the year. This change compared to the base 2008/09 is due to the reduction in the programme however, this is fully offset by a reduction in the use of the RR & CW fund reserves to finance these works, so there is no overall effect on the budget.

CAPITAL WORKS FUND

12. Appendix E sets out the future programme for capital works schemes which totals £5.5 million. A longer term view of potential schemes has been taken to cover the next 10 years which is essentially the same as reported last year and the expenditure on the following schemes has been revised or the programme commencement amended.

Cremator Furnace Relining

13. This scheme will be completed during 2008/09 at a total cost of £170,000.

Environmental Protection Act Phase 2

14. This capital scheme for the Abatement of Mercury was subject to an extensive report to Members last September where it was recommended that the value of the scheme be increased to £2 million. The work will be the subject of 2 contracts which will encompass both building works and the installation of new plant and it is expected that the work will be completed during 2010/11.

Replacement of Cremators

15. Although the cremators are unlikely to be replaced for many years, the estimated cost of £2,300,000 is shown in the programme as it is essential that sufficient contributions are made to the Capital works fund annually to ensure that when the work is required, funding is available to meet the very significant costs.

Improvements to Public Waiting Facilities

16. There are still some outstanding quality issues relating to this project which may take some time to resolve therefore the budget has been retained.

REVIEW OF FEES & CHARGES

17. The optional charges are set out in Appendix B and with the exception of one charge; most charges show an increase of less than 4%, below the rate of inflation. Charges are generally rounded to the nearest pound for ease of cash handling and it is proposed that these charges are increased from 1 April 2009.

18. Due to the level of future works required in the capital programme for the Mercury Abatement scheme, it was reported to Members at the meeting last September that the cremation fee may need to increase by up to 10% for 2009/10.
19. When considering the cremation fee increase, Members may be interested in Appendix F which shows the fees/or average of fees of crematoria in Southern England for 2008/09 and this is summarised in the following table:

Area/crematorium	Av.Fee £
Portchester	406.00
Hampshire (excluding Portchester)	476.67
Southern England	481.50

19. It should be borne in mind that all crematoria will be increasing their cremation fees for 2009/10, some will be significant as crematoria face up to the mercury abatement requirements and the need for additional funds. Portchester will still have one of the lowest fees due to the prudent nature of fee increases over a number of years.

GENERAL FUND REVENUE RESERVES

20. This reserve is an accumulation of budget surpluses from previous years and as at 1 April 2008 stands at £79,580 (Appendix C refers). Over the last few years it has become difficult to predict with accuracy future budgets due to many variable factors. This ranges from large increases in energy costs to reductions in the number of cremations to interest rate changes. I have reported over recent years that it would be prudent to budget for a reserve of at least £100,000 and the reserve is estimated to be £106,000 by March 2010.

FINANCIAL RISK ASSESSMENT

18. The revenue budget has therefore been prepared based on current and previous year's activity as well as changes that are known to occur in the current and next year, and steps have been taken to provide a small retained revenue reserve to meet any unforeseen costs or changes in activity. Measures are also considered on an on-going basis in order to preserve the Joint Committee's income streams and keep costs to a minimum.
19. The repairs and renewals programme is fully funded from an earmarked fund, and it is estimated that a retained balance of £35,204 will remain as at 31st March 2010, which is available to meet unforeseen costs and scheme variations.
20. The 10 year capital programme totals £5,533,643, and is fully funded from the existing Capital works Fund balance (£964,070) plus annual contributions over the life of the programme (totalling £3.85m). Taking account of expenditure already incurred (up to 31st March 2008), it is estimated that a small balance of £186,430 will remain at the end of the programme life. This demonstrates that the programme is heavily reliant on continued revenue contributions to the Capital Works Fund so that the programme of work can be fulfilled. This could be directly affected by the fluctuating levels of activity, so wherever possible, steps will be taken to strengthen the Capital Works Fund balance, (for example, where underspends occur in the year).

CONCLUSION

21. This report includes various amendments to the budgets which together with the proposed increase in fees and charges will ensure that the Joint Committee remains in a strong financial position and that sufficient reserves are built up to cover any future budget shortfall.

APPENDICES

APPENDIX A – Revenue account for the year ended 31 March 2010

APPENDIX B – Optional charges

APPENDIX C – Cremation fees

APPENDIX D – Repairs and renewals programme

APPENDIX E – Capital works programme

APPENDIX F - Cremation fee comparisons with other crematoria.

Reference Papers

- (a) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Revenue Budget 2007/08' December 2007.
- (b) Report of the Treasurer to the Portchester Crematorium Joint Committee 'Final Accounts 2007/08' June 2008.

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For further information on this report, contact Alan Larner (Ext:2340)

APPENDIX A

PORTCHESTER CREMATORIUM JOINT COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDING 31 MARCH 2010

	Actual 2007/08	Base Estimate 2008/09	Revised Estimate 2008/09	Base Estimate 2009/10
	£	£	£	£
<u>EMPLOYEES</u>				
Salaries-Full Time Officers	229,458	226,700	239,000	244,300
Salaries-Part Time Officers	9,747	11,300	10,700	10,900
TOTAL EMPLOYEES	239,205	238,000	249,700	255,200
<u>PREMISES</u>				
Repairs and Maintenance buildings/plant	52,842	60,900	61,100	63,800
RR/CWF repairs financed from revenue	99,086	74,500	58,400	60,500
Repairs and Maintenance grounds	62,524	66,000	66,000	68,000
Garden Improvement Scheme	0	3,000	3,000	3,000
Energy costs	109,738	109,000	108,000	112,900
Water services	1,393	1,600	1,500	1,500
Rent & Rates	90,917	94,700	95,300	99,500
Removal of Wreaths/cleaning materials	6,951	6,800	7,200	7,400
TOTAL PREMISES	423,451	416,500	400,500	416,600
<u>SUPPLIES AND SERVICES</u>				
Equipment, Furniture and Materials	6,801	6,400	10,300	7,700
Protective Clothing, Uniforms & Laundry	6,114	6,300	6,600	6,600
Printing, Stationery & General Expenses	3,238	4,600	5,000	4,700
Inscriptions - Book of Remembrance	20,043	19,500	20,000	20,500
- Memorial Cards	5,587	6,200	5,900	6,200
Consultants fees	1,000	600	600	600
Administrative Expenses - Fareham	14,299	16,000	20,000	20,000
- Gosport	21,184	23,000	21,000	22,000
- Portsmouth	10,390	13,000	12,000	13,000
Medical Referees Fees	72,072	76,300	76,000	80,000
Organists Fees	26,565	27,500	27,000	27,500
External audit fees	4,500	5,000	4,800	5,000
Bank Charges	659	1,600	1,100	1,300
Postages, Telephones and Advertising	2,805	3,400	3,400	3,400
Conferences, Subsistence & Travelling	370	900	600	900
Subscriptions	3,064	3,100	3,200	3,300
Miscellaneous Insurances	15,167	16,000	16,000	16,800
Non reclaimable VAT	41,198	41,400	44,800	100,000
TOTAL SUPPLIES AND SERVICES	255,056	270,800	278,300	339,500

	Actual 2007/08	Base Estimate 2008/09	Revised Estimate 2008/09	Base Estimate 2009/10
	£	£	£	£
<u>CAPITAL CHARGES</u>				
Depreciation	134,940	125,000	144,800	166,900
TOTAL CAPITAL CHARGES	134,940	125,000	144,800	166,900
GROSS EXPENDITURE	1,052,652	1,050,300	1,073,300	1,178,200
<u>INCOME</u>				
Memorial Cards	-10,577	-12,000	-11,000	-11,500
Cremation Fees	-1,518,068	-1,603,700	-1,624,000	-1,784,000
Book of Remembrance	-65,141	-69,500	-67,500	-69,500
Organ Music	-68,101	-70,000	-69,000	-71,000
Other	-4,244	-4,600	-4,800	-4,800
GROSS INCOME	-1,666,131	-1,759,800	-1,776,300	-1,940,800
NET COST OF SERVICE	-613,479	-709,500	-703,000	-762,600
Interest Receivable	-58,552	-62,000	-47,300	-30,800
Pension Interest cost and expected return on pension assets	20,000	10,000	10,000	10,000
NET OPERATING INCOME	-652,031	-761,500	-740,300	-783,400
MOVEMENT ON THE GENERAL FUND BALANCE				
(Surplus)/Deficit on the Income & Expenditure Account	-652,031	-761,500	-740,300	-783,400
Depreciation of Fixed Assets	-134,940	-125,000	-144,800	-166,900
Contributions to Constituent Authorities	448,000	460,000	432,000	432,000
Contributions to Capital Works Fund	400,000	350,000	475,000	560,000
Contributions to Repairs & Renewals Fund	60,000	80,000	50,000	45,000
Contributions to/from Garden Imp. Fund	0	-3,000	-3,000	-3,000
Contribution to/from pension reserve	-40,000	-20,000	-30,000	-30,000
Contribution from reserves to finance repairs and renewals/capital works programmes	-99,086	-74,500	-58,400	-60,500
SURPLUS(-)/DEFICIT FOR THE YEAR	-18,057	-94,000	-19,500	-6,800
Number of Cremations	4,004	3,950	4,000	4,000

APPENDIX B

PORTCHESTER CREMATORIUM JOINT COMMITTEE

OPTIONAL CHARGES

<u>BOOK OF REMEMBRANCE (INC. VAT)</u>	Charges	Proposed	%
	<u>2008/09</u>	<u>2009/10</u>	<u>Increase</u>
	£	£	
Single entry (2 lines)	40.00	42.00	5.00
Double entry (5 lines)	65.00	67.00	3.08
Double entry with badge or crest	107.00	111.00	3.74
Treble entry (8 lines)	90.00	93.00	3.33
Treble entry with badge or crest	125.00	130.00	4.00
Quadruple entry (11 lines)	108.00	112.00	3.70
Quadruple entry with badge or crest	138.00	143.00	3.62

MEMORIAL CARDS (INC. VAT)

Single entry (2 lines)	28.00	29.00	3.57
Double entry (5 lines)	34.00	35.00	2.94
Double entry with badge or crest	65.00	67.00	3.08
Treble entry (8 lines)	40.00	41.00	2.50
Treble entry with badge or crest	69.00	71.00	2.90
Quadruple entry (11 lines)	46.00	47.00	2.17
Quadruple entry with badge or crest	75.00	77.00	2.67

USE OF ORGAN (INC. VAT)

Use of Organ	28.50	29.00	1.75
Services of Organist	<u>18.50</u>	<u>19.00</u>	<u>2.70</u>
	<u>47.00</u>	<u>48.00</u>	<u>2.13</u>

OTHER

Scattering of ashes from other Crematoria	43.00	44.00	2.33
Temporary retention of cremated remains	11.00	11.00	0.00

APPENDIX C

PORTCHESTER CREMATORIUM JOINT COMMITTEE

CREMATION FEES

	<u>Number of Cremations 2007/08</u>	<u>Existing Charge 2008/09 £</u>	<u>Proposed Charge 2009/10 £</u>	<u>% Increase</u>
A young person whose age at the time of death did not exceed 16 years	30	No charge	No charge	
A person whose age at the time of death exceeded 16 years	3,974	406	446	9.85

After taking into account the revised estimates for this year, and the proposed charges for 2009/10, the balance of the General Fund is estimated to be £105,880 by 31 March 2010 as follows:

	£
General Fund balance as at 1 April 2008	79,580
<u>Add</u> Estimated revenue surplus 2008/09	<u>19,500</u>
Balance of fund 31.03.2009	99,080
<u>Add</u> Estimated revenue surplus 2009/10	<u>6,800</u>
Balance of fund 31.03.2010	<u>105,880</u>

APPENDIX D

PORTCHESTER CREMATORIUM JOINT COMMITTEE

STATEMENT OF REPAIRS AND RENEWALS FUND

	£	£
Balance 1.4.2008		59,054
Contribution from Revenue Account 2008/09		<u>50,000</u>
		109,054
Proposed applications 2008/09:		
* Roof insulation to North & South Chapels	6,500	
* Install Portico to Vestry Door	5,000	
* Repair/Replace External & Internal Doors	3,150	
* Air Conditioning to Office	2,860	
* Paved areas	6,060	
- Treatment North Border Timber Fence	5,000	
- Clean south border paving	3,080	
- Granite covers to wreath bays (rolling programme)	2,000	
- Install gates to compactor area	3,000	
- Replace North chapel catafalque doors	6,000	
- Refurbish South chapel and transfer doors	2,000	
- Refurbish brass kickplates to doors	500	
- Improve crematory lighting	4,450	
- Internal/external redecoration	5,750	
- Fire precautions installations work	1,000	
- Unrecoverable Vat on buildings and plant	<u>2,000</u>	<u>58,350</u>
Estimated Balance 31.3.2009		50,704
* Balance of works from prior years programmes		
Contribution from Revenue Account 2009/10		<u>45,000</u>
		95,704
Proposed applications 2009/10:		
- Bench seat granite covers nr seats	4,000	
- Replace marble inlay to 10 nr cloister seats	2,500	
	13,000	
- Granite covers to wreath bays (rolling programme)	0	
- Fire precautions installations work	9,000	
- Refurbish/redecorate book of remembrance fittings	2,000	
- Wreath marker post supports	3,500	
- Anti vandalism precautionary works	6,000	
- DDA improvements to rear North Chapel	2,500	
- Steam cleaning paving	1,500	
- Level access to North garden area	5,000	
- Surface water drainage impvs compactor area	2,500	
- Internal redecoration	3,500	
- Renew crematory suspended ceiling	1,500	
- Refurbish book of remembrance	3,000	
- Unrecoverable Vat on buildings and plant	<u>1,000</u>	<u>60,500</u>
Estimated Balance 31.3.2010		<u>35,204</u>

APPENDIX E

PORTCHESTER CREMATORIUM JOINT COMMITTEE

CAPITAL WORKS PROGRAMME

SCHEME	Estimated		Revised						Estimated
	Total	Exp. to	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	after
	Cost	31.03.0 8	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	March 2014
Improvements to Public Waiting Facilities	862,525								
- Works		658,990	36,000						
- Fees		90,455	2,150						
- Non reclaimable Vat		73,040	1,890						
Cremator Furnace relining	370,451								
- Works		71,165	85,500						200,000
- Fees		7,686	6,100						
Environmental Protection Act Phase 2	2,000,667								
- Works		0	4,000	1,036,000	780,000				
- Fees		19,667	75,000	70,000	16,000				
Replacement Cremator programme	2,300,000								2,300,000
	5,533,643	921,003	210,640	1,106,000	796,000	0	0	0	2,500,000

	Revised							Estimated
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	after
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	March 2014
<u>Capital Works Fund</u>								
Opening balance		964,070	1,228,430	682,430	236,430	586,430	936,430	1,286,430
Contribution from Revenue Account (10 years)		475,000	560,000	350,000	350,000	350,000	350,000	1,400,000
		1,439,070	1,788,430	1,032,430	586,430	936,430	1,286,430	2,686,430
Less Cost of Works/Fees		210,640	1,106,000	796,000	0	0	0	2,500,000
Balance C/F		1,228,430	682,430	236,430	586,430	936,430	1,286,430	186,430

APPENDIX F

CREMATION FEE COMPARISONS WITH OTHER CREMATORIA 2008/09

COUNTY	CREMATORIA	CREMATION FEE £	COUNTY AVERAGE £
DEVON	Barnstaple	475.00	
	Exeter	520.00	
	Plymouth (Efford)	390.00	
	Plymouth (Weston Mill)	390.00	
	Torquay	490.00	453.00
DORSET	Bournemouth	432.00	
	Poole	438.00	
	Weymouth	450.00	440.00
HAMPSHIRE	Aldershot	515.00	
	Basingstoke	465.00	
	Portchester	406.00	
	Southampton	450.00	459.00
I.O.W.	Whippingham	497.00	420.00
KENT	Baring	434.00	
	Charing	434.00	
	Folkestone	453.00	
	Maidstone	486.50	
	Margate	428.50	
	Medway	405.00	
	Sittingbourne	508.00	
	Tunbridge Wells	443.00	449.00
SOMERSET	Bath	490.00	
	Taunton	509.00	
	Weston Super Mare	475.00	
	Yeovil	440.00	478.50
SURREY	Guildford	430.00	
	Leatherhead	520.00	
	Woking	529.00	493.00
SUSSEX	Brighton (The Downs)	375.00	
	Brighton & Hove	342.00	
	Eastbourne	437.00	
	Hastings	399.50	
	Chichester	520.00	
	Crawley	520.00	
	Worthing	478.00	438.79
WILTSHIRE	Salisbury	468.50	
	Swindon	416.00	
	West Wiltshire	475.00	453.17
	OVERALL AVERAGE		481.50

SEE NOTES OVERLEAF

Overall average cremation fee United Kingdom £433.56
Overall average cremation fee Southern England £481.50
Average cremation fee in Hampshire excluding Portchester £476.67
Comparison of fees with nearest crematoria:
Chichester £520
Southampton £450
Portchester £406

In the league table of cremation fees highest to lowest Portchester stands as follows:
In 2008/09 185 out of 253
In 2007/08 175 out of 251
In 2006/07 159 out of 249
In 2005/06 162 out of 247

SOURCE:Pharos summer edition, 2008,2007,2006,2005