

Chesterfield and District Joint Crematorium Committee

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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

Please ask for Rachel Lenthall

Direct Line 01246 345277

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10 March 2017

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on MONDAY, 20 MARCH 2017 at 1.00pm in **Chamber 2** at **North East Derbyshire District Council offices, Mill Lane, Wingerworth**, the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Declarations of Interest by Members and Officers relating to items on the Agenda
2. Apologies for Absence
3. Minutes of the Joint Crematorium Committee held on 12 December, 2016 (Pages 5 - 10)
4. Budget Monitoring Report - Period 10 (Pages 11 - 16)
5. Re-distribution of the unallocated Capital Reserve (Pages 17 - 20)
6. Local Government Act 1972 - Exclusion of the Public

To move "That under Section 100(A)(4) of the Local Government Act, 1972 the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act" on the grounds that it contains information relating to financial or business affairs.

Part 2 (Non-Public Information)

7. Bereavement Service Manager's Report

- *Report to follow*

8. Future Management Options

- *Report to follow*

Yours sincerely,

A handwritten signature in black ink, appearing to be "D. Smith", written in a cursive style.

Local Government and Regulatory Law Manager and Monitoring Officer

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**Monday, 12th December, 2016**

Present:-

Councillor Kerry (Chair)

Councillors Austen
Gordon
LudlowCouncillors Murray-Carr
Ritchie**16 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS
RELATING TO ITEMS ON THE AGENDA**

No declarations of interest were received.

17 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Bagley, Blank and A Diouf.

**18 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON 10
OCTOBER, 2016**

That the Minutes of the Joint Crematorium Committee on 10 October, 2016 be approved as a correct record and signed by the Chair.

**19 ESTIMATES OF REVENUE EXPENDITURE FOR YEARS ENDING 31
MARCH 2017 ONWARDS**

The Bereavement Services Manager and Clerk and Treasurer presented the Committee's revenue estimate for 2016/17 to 2019/20.

The following points were outlined in the report:

- The revised forecast for 2016/17 and explanations of significant variances, resulting in an expected operating surplus of £322,320. When adjusted for the reserves and profit distribution below there was an expected deficit of £499,605.
- Estimates for 2017/18, with an estimated surplus of £503,950.

- Medium term forecasts for 2018/19 and 2019/20.
- Reserves – revenue reserve, mercury abatement reserve, equipment replacement reserve, organ reserve, cremator repairs reserve and capital improvement reserve.
- Proposed re-distribution to constituent authorities.

The Clerk and Treasurer advised the Committee that consideration would be given to reducing the capital improvement reserve in March 2017 via a one-off distribution so that the balance was appropriate to meet capital improvement needs based on the ten year service improvement plan.

RESOLVED –

1. That the revenue estimates be approved, subject to the approval of the fees & charges.
2. That the Capital schemes detailed in paragraph 6.7 of the report be approved.
3. That the redistribution of £821,925 to the constituent authorities in March, 2017 detailed in paragraph 7 (in accordance with their shareholding agreement) of the report be approved for 2016/17 and that in future years all surpluses are re-distributed each year, subject to surpluses being over £100,000 per annum.
4. That the planned use of reserves as detailed in paragraph 6 of the report be approved including a reduced contribution of £90,000 to the capital improvement reserve from 2017/18.
5. That the increased expenditure of £5,500 on the floral tribute area be noted.
6. That consideration be given to the future implications of increased business rates on the revenue estimates.

REASON FOR DECISIONS

To enable the Crematorium to set a balanced budget and maintain adequate reserves for 2016/17 and in future years.

RESOLVED –

That under Regulation 21 (1)(b) of the Local Authorities (Executive Arrangements)(Access to Information)(England) Regulations 2000, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined by Paragraphs 3 of Part 1 of Schedule 12A to the Local Government Act 1972' on the grounds that it contains information relating to financial or business affairs.

21 BEREAVEMENT SERVICES MANAGER'S REPORT

The Bereavement Services Manager presented a report on matters relating to the operation of the Crematorium.

The report included information on the number of cremations during April to September 2016, broken down into local authority area and compared against the total number of cremations and income received during the same period in 2013, 2014 and 2015.

The report referred to the events organised by the Stillbirth and Neonatal Death charity (SANDS) for Baby Loss Awareness Week in October which had culminated with the crematorium taking part in the international 'Wave of Light' event on 15 October, 2016. SANDS would hold their annual Christmas Memorial Service at the crematorium on 17 December, 2016.

An update was received on the chapel refurbishment which would see work commence in early 2017 to install the additional chapel exit followed by redecoration and refurbishment of the chapel area in March, 2017. Replacement windows had been installed in the chapel which helped to insulate the building and reduce noise disruption.

RESOLVED –

1. That the report be noted.

REASON FOR DECISION

To ensure the ongoing quality, cost effectiveness and safe operation of the service.

22 CHESTERFIELD CREMATORIUM FEES AND CHARGES 2017/18

The Bereavement Services Manager presented a report seeking approval for the implementation of fees and charges for the crematorium for 2016/17.

The report explained that during 2015 additional service times had been made available to provide an improved service and to help protect income to the crematorium; as a result user numbers during 2015 had increased. However, there remained a potential loss of income due to development of the new crematorium at Swanwick.

In order to enable the crematorium to develop sufficient funding to continue to meet the needs of the bereaved and address the possibility that the levels of cremations may fall, it was proposed to increase the fees for cremations by £40. The proposed fees and charges with effect from 1 January, 2016 were attached to the report.

RESOLVED –

1. That the 2017 Fees and Charges be approved as set out in the attached schedule.

REASON FOR DECISION

To secure sufficient funding to maintain high standards of service for the bereaved.

23 FUTURE MANAGEMENT OPTIONS

The Bereavement Services Manager provided an update on the progress made to establish a Council owned company to run the crematorium.

Financial advice had been sought following a report from accountancy firm Mazars LLP on the tax implications if the Crematorium was transferred out of Local Authority Control that was received at the meeting on 10 October, 2016.

Further advice would be sought on the employment contracts of staff working at the Crematorium as the employee position needed to be clarified before a report could go back to the Cabinets of the three constituent authorities.

The Bereavement Services managed sought approval to establish and register the new company in order to open bank accounts. This would be done with 1 director from Chesterfield Borough Council before 31 March, 2017. The Joint Crematorium Committee would still operate as the management of the Crematorium until the new company takes over.

RESOLVED –

- 1) That the report be noted.
- 2) That a company with one managing director be established in order to set up a registered company and open bank accounts.
- 3) That a detailed report be taken to the cabinets of the constituent authorities for the approval of the establishment of a Council owned company.

REASON FOR DECISIONS

To secure sufficient funding to maintain high standards of service for the bereaved.

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Budget Monitoring Period 10

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 20th March, 2017

Report by: Bereavement Services Manager
Clerk and Treasurer

For publication

1.0 Purpose of report

1.1 To report the budget monitoring position as at the end of January 2017.

2.0 Recommendations

2.1 That the report be noted.

3.0 Period 10 Budget Monitoring

3.1 The original budget was approved on the 14th December 2015 and revised at the 12th December 2016 meeting. Appendix A shows the Budget Monitoring for Period 10.

There is currently a favourable profiled variance of £138,253, Details of the variances from the profiled budgets are shown below:

- **Employee costs** there is a minor overspend of £797.
- **Premises costs** are under profile by £57,975 this consists of:
 - Service improvement plan (not commenced/completed) – under spend £16,826 (i.e. waste conveyor, memorialisation of rose beds and new signage)
 - General routine repairs – under spend £14,826

- Cremator repairs - under spend £6,227
 - General grounds maintenance – under spend of £14,377
 - Utilities – under spend £4,553
 - CCTV upgrade – under spend £895
 - Minor miscellaneous items – under spend £271.
- **Transport** costs are under profile by £1,737, mainly on car allowances and fuel for machinery.
- **Supplies & Services** costs are under profile by £31,885, this consists of:
- Medical Referees & Organist Fees – under-spent by £8,673
 - Office furniture – under spend £1,251
 - Purchases of memorials – under spend £3,444
 - Professional fees for setting up newco – under spend £11,738
 - Other professional fees – over spend £1,555
 - Printing & stationery – under spend £1,192
 - Books & publications – under spend £1,948
 - General Supplies & Services – underspend of £5,194 in other areas.
- **Income** is over profile by £47,453, this consists of:
- Cremation fees (inc. Medical Referees & Mercury Abatement) – over profile by £57,264, this is due to an increase of approximately 109 more cremations than budgeted for
 - All Memorial Income – under profile by £4,763
 - Organist fees – under profile by £3,947 but is offset by reduced payments to organists (see supplies & services above)
 - Other Income – under profile by £1,101.

3.2 In conclusion at this stage it is anticipated that the bottom line outturn for the year will come in significantly above the original budget.

4.0 Recommendations

4.1 That the report be noted.

5.0 Reasons for recommendations

- 5.1 To keep the Joint Committee informed about the financial performance of the Crematorium.

Decision information

Key decision number	n/a
Wards affected	All
Links to Council Plan priorities	To provide value for money services

Document information

Report author	Contact number/email
David Corker	01246 345457 david.corker@chesterfield.gov.uk
Background documents	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	
Annexes to the report	
Annexe A	Budget monitoring report to period 10

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BUDGET MONITORING REPORT - BY COST CENTRE

Account Code	Description	Original Budget 2016 (£)	Revised Budget 2016 (£)	Profiled Budget 2016 (£)	Actual YTD 2016 (£)	Variance Profiled 2016 (£)	Adverse / Favourable	Variance %	Variance Original 2016 (£)
1499 Chesterfield Joint Crematorium 201600 - 201610									
1301	General Salaries	111,520	129,410	107,842	109,104	(1,263)	ADV	-1%	2,416
1302	Overtime-Salaried Staff	1,800	5,000	4,167	3,255	911	FAV	22%	(1,455)
1304	Agency/Consultancy Fees	0	0	0	1,034	(1,034)	ADV	0%	(1,034)
1310	General Wages	99,130	70,380	58,650	55,292	3,358	FAV	6%	43,838
1311	Overtime-Wage Earners	16,320	20,710	17,258	16,491	767	FAV	4%	(171)
1313	Wages-Sick Pay	0	0	0	1,475	(1,475)	ADV	0%	(1,475)
1314	Wages-Holiday Pay	13,600	8,670	7,225	7,349	(124)	ADV	-2%	6,251
1340	N.I.-Salaried Staff	9,850	11,830	9,858	10,510	(651)	ADV	-7%	(660)
1341	N.I.-Wage Earners	10,940	9,420	7,850	7,483	367	FAV	5%	3,457
1350	Superann-Salaried Staff	18,290	19,880	16,567	18,552	(1,985)	ADV	-12%	(262)
1351	Superann-Wage Earners	13,420	9,470	7,892	7,725	167	FAV	2%	5,695
1352	Past Service Costs	27,000	28,010	23,342	23,296	46	FAV	0%	3,704
1366	First Aid Allowances	130	130	108	88	21	FAV	19%	43
1390	Training Costs - Employees	1,500	2,500	2,083	1,985	98	FAV	5%	(485)
Employee Expenses		323,500	315,410	262,842	263,639	(797)	ADV	0%	59,861
2100	General Repairs	40,940	62,290	51,908	11,463	40,445	FAV	78%	29,477
2101	Internal Decorations	0	0	0	1,846	(1,846)	ADV	0%	(1,846)
2104	Plumbing	0	0	0	1,294	(1,294)	ADV	0%	(1,294)
2106	Joinery_Non-Structural	0	0	0	303	(303)	ADV	0%	(303)
2111	Gutters & Rainwater Goods	0	0	0	724	(724)	ADV	0%	(724)
2112	Heating & Ventilation Rep/Mtce	0	0	0	239	(239)	ADV	0%	(239)
2113	Electrical Repairs/Maintenance	0	0	0	6,432	(6,432)	ADV	0%	(6,432)
2114	Internal Doors	0	0	0	200	(200)	ADV	0%	(200)
2115	External Doors	0	0	0	291	(291)	ADV	0%	(291)
2116	Internal Fabric	0	0	0	393	(393)	ADV	0%	(393)
2119	Fire & Intruder Alarms	0	0	0	230	(230)	ADV	0%	(230)
2120	Drainage	0	0	0	146	(146)	ADV	0%	(146)
2123	Paths	0	0	0	888	(888)	ADV	0%	(888)
2172	Boilers-Prog	0	0	0	778	(778)	ADV	0%	(778)
2178	Air Conditioning Units-Prog	0	0	0	59	(59)	ADV	0%	(59)
2179	Fire & Intruder Alarms-Prog	0	0	0	234	(234)	ADV	0%	(234)
2187	Asbestos Sampling	0	0	0	570	(570)	ADV	0%	(570)
2192	Repairs to Cremators	30,000	47,500	39,583	33,356	6,227	FAV	16%	(3,356)
2201	Trees and Shrubs	16,100	16,100	13,417	0	13,417	FAV	100%	16,100
2204	General Grounds Maintenance	10,640	11,650	9,708	4,581	5,127	FAV	53%	6,059
2216	Electricity	11,590	13,000	9,750	8,532	1,218	FAV	12%	3,058
2217	Gas	39,140	38,500	28,875	26,030	2,845	FAV	10%	13,110
2227	NNDR	49,390	49,390	49,390	49,039	351	FAV	1%	351
2228	Water Charges (Metered)	1,200	1,100	550	455	95	FAV	17%	745
2230	Sewerage & Environmental Charges	1,470	1,300	650	606	45	FAV	7%	865
2236	Other Fixtures & Fittings	2,000	2,000	1,667	0	1,667	FAV	100%	2,000
2238	Burglar Alarm	340	5,340	4,450	3,387	1,063	FAV	24%	(3,047)
2247	Window Cleaning	750	750	313	240	73	FAV	23%	510
2249	Refuse Collection Charges	1,660	1,660	1,660	1,630	30	FAV	2%	30
2252	Boiler/Engineering Insurance	100	100	0	0	0	FAV	0%	100
Premises Related Expenses		205,320	250,680	211,921	153,946	57,975	FAV	27%	51,374
3901	Rep/Mtce of Transport/Plant	150	150	125	0	125	FAV	100%	150
3902	Petrol	1,730	1,730	1,442	635	807	FAV	56%	1,095
3927	Public Transport - Employees	0	0	0	20	(20)	ADV	0%	(20)
3928	Car Allowances - Employees	2,000	2,000	1,667	841	825	FAV	50%	1,159
3931	General Transport Insurance	900	920	0	0	0	FAV	0%	900
Transport Related Expenses		4,780	4,800	3,233	1,496	1,737	FAV	54%	3,284
4101	Office Equipment & Furniture	9,450	10,450	8,708	7,458	1,251	FAV	14%	1,992
4125	First Aid Equipment	30	30	25	0	25	FAV	100%	30
4160	Urns	3,500	3,500	2,917	2,173	743	FAV	25%	1,327
4161	Memorial Plates	4,000	5,000	4,167	3,597	569	FAV	14%	403
4162	Entries in Book of Remembrance	3,910	3,910	3,258	3,166	92	FAV	3%	744
4163	Miniature Bks of Rem(Standard)	420	420	350	0	350	FAV	100%	420
4165	Miniature Bks of Rem(De Luxe)	0	0	0	69	(69)	ADV	0%	(69)
4166	Memorial Kerbstones	6,160	4,000	3,333	2,378	955	FAV	29%	3,782
4198	Seeds/Bulbs/Fertilizers	0	0	0	175	(175)	ADV	0%	(175)
4199	Roses/Shrubs/Trees/Seats	3,000	3,000	2,500	954	1,546	FAV	62%	2,046
4204	General Equipment/Materials	7,260	7,260	6,050	6,382	(332)	ADV	-5%	878



BUDGET MONITORING REPORT - BY COST CENTRE

Account Code	Description	Original Budget 2016 (£)	Revised Budget 2016 (£)	Profiled Budget 2016 (£)	Actual YTD 2016 (£)	Variance Profiled 2016 (£)	Adverse / Favourable	Variance %	Variance Original 2016 (£)
4243	Vending Machine Provisions (Snacks)	700	700	583	69	514	FAV	88%	631
4245	Clothing and Uniforms	1,200	1,200	1,000	604	396	FAV	40%	596
4247	Books & Publications	2,380	2,380	1,983	35	1,948	FAV	98%	2,345
4264	Printing & Stationery	4,700	4,700	3,917	2,725	1,192	FAV	30%	1,975
4299	Medical Referees Fees	45,000	45,000	37,500	31,124	6,376	FAV	17%	13,876
4301	Organists Fees	8,900	8,900	7,417	5,120	2,297	FAV	31%	3,780
4305	Professional Services	7,650	27,500	22,917	12,734	10,183	FAV	44%	(5,084)
4330	Postage & Franking Machines	2,500	3,000	2,500	2,759	(259)	ADV	-10%	(259)
4337	Telephone Expenses	5,200	5,200	4,333	3,935	398	FAV	9%	1,265
4365	Subsistence	950	950	792	90	702	FAV	89%	861
4402	Other Subscriptions	1,070	1,070	892	0	892	FAV	100%	1,070
4411	Other Insurances	11,890	11,900	11,900	11,897	3	FAV	0%	(7)
4415	Advertising	830	830	692	0	692	FAV	100%	830
4428	Env.Protection Act Licence	1,670	1,670	1,392	0	1,392	FAV	100%	1,670
4448	Bank Charges	1,200	1,350	1,125	1,104	21	FAV	2%	96
4453	Miscellaneous Expenses	9,250	17,200	14,333	14,150	184	FAV	1%	(4,900)
Supplies & Services		142,820	171,120	144,583	112,698	31,885	FAV	22%	30,122
5011	Building Cleaning	10,960	12,360	9,270	9,270	(0)	ADV	0%	1,690
Agency & Contracted Services		10,960	12,360	9,270	9,270	(0)	ADV	0%	1,690
9030	Chesterfield Borough Council	147,040	334,369	0	0	0	FAV	0%	147,040
9031	North East Derbyshire D.C.	150,970	254,797	0	0	0	FAV	0%	150,970
9032	Bolsover District Council	68,180	115,069	0	0	0	FAV	0%	68,180
9047	Miscellaneous Income	(250)	(4,750)	(4,708)	(4,636)	(72)	ADV	2%	4,386
9062	Recharges	(15,990)	(14,050)	0	0	0	FAV	0%	(15,990)
9106	Vending Sales (Drinks)	(200)	(200)	(167)	0	(167)	ADV	100%	(200)
9111	Sale of Urns	(120)	(120)	(100)	0	(100)	ADV	100%	(120)
9123	Sales-Memorials	(15,000)	(4,000)	(3,333)	(2,908)	(426)	ADV	13%	(12,093)
9181	Memorial Planting-Roses	(4,000)	(4,500)	(3,750)	(3,290)	(460)	ADV	12%	(710)
9182	Memorial Planting-Trees	(1,360)	(780)	(650)	0	(650)	ADV	100%	(1,360)
9183	Memorial Planting-Bulbs	(650)	(100)	(83)	(30)	(53)	ADV	64%	(620)
9184	Roses-Readoptions	(5,000)	(1,500)	(1,250)	(2,052)	802	FAV	-64%	(2,948)
9185	Memorial Plates	(730)	(2,000)	(1,667)	(1,838)	171	FAV	-10%	1,108
9186	Book of Remembrance Entries	(13,540)	(10,000)	(8,333)	(6,321)	(2,013)	ADV	24%	(7,219)
9187	Scattering Ashes	(3,000)	(3,500)	(2,917)	(2,840)	(77)	ADV	3%	(160)
9188	Chapel of Rest	(1,500)	(1,500)	(1,250)	(1,110)	(140)	ADV	11%	(390)
9189	Temporary Deposit of Ashes	(10)	(10)	(8)	(263)	254	FAV	-3050%	253
9190	Cremation Fee	(1,052,370)	(1,176,300)	(927,467)	(977,400)	49,933	FAV	-5%	(74,970)
9191	Crematorium Seats-Purchase	(1,990)	(1,000)	(833)	0	(833)	ADV	100%	(1,990)
9192	Crematorium Seats-Maintenance	(480)	(1,000)	(833)	(323)	(510)	ADV	61%	(157)
9193	Organ and Organist's Fee	(15,400)	(15,400)	(12,833)	(8,886)	(3,947)	ADV	31%	(6,514)
9209	Trees - Re-adoption	(1,620)	(1,000)	(833)	(287)	(547)	ADV	66%	(1,333)
9215	Memorial Kerb Units	(12,000)	(14,000)	(11,667)	(11,111)	(556)	ADV	5%	(889)
9236	Readoption of Memorial Kerbs	(5,460)	(8,000)	(6,667)	(6,978)	312	FAV	-5%	1,518
9256	General Rents	(5,260)	(5,260)	0	0	0	FAV	0%	(5,260)
9266	Medical Referee's Fee (CREM)	(36,630)	(40,700)	(32,090)	(34,310)	2,220	FAV	-7%	(2,320)
9268	Mercury Abatement Surcharge	(81,000)	(108,000)	(88,961)	(94,073)	5,112	FAV	-6%	13,073
9286	Wesley Digital Media	0	0	0	799	(799)	ADV	0%	(799)
9300	Revenue Balances	(9,720)	(7,120)	0	0	0	FAV	0%	(9,720)
Income		(917,090)	(720,555)	(1,110,402)	(1,157,856)	47,454	FAV	-4%	240,766
		(229,710)	33,815	(478,553)	(616,806)	138,253	FAV	-29%	(0)

Re-distribution of Capital Improvement Reserve

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 20th March, 2017

Report by: Bereavement Services Manager
Clerk and Treasurer

For publication

1.0 Purpose of report

1.1 To seek the Joint Committee's permission to re-distribute part of the uncommitted capital improvement reserve back to the three constituent authorities at the end of the 2016/17 financial year.

2.0 Recommendations

2.1 That a one-off re-distribution of £550,000 from the capital improvement reserve is made to the three constituent authorities at the end of the 2016/17 financial year and that this should be carried out on the same basis as normal distributions of surpluses.

3.0 Capital Improvement Reserve

3.1 At the Joint Committee meeting on 12th December 2016 it was highlighted to Board that the projected balance of the Capital Improvement Reserve at the 2016/17 year end would be £783k. The majority of capital improvements identified in the ten year service improvement plan should be completed by the end of this financial year.

3.2 It was agreed during this meeting to reduce the contributions made to this reserve from £162k to £90k leaving balances going forward

highlighted in table A. This is still a substantial balance and it was agreed to review the balance in order that the reserve is appropriate to meet the Crematorium future needs.

- 3.3 Discussion with the Crematorium Manager has not identified any other additional major capital improvements in the near future. It is therefore proposed to re-distribute £550k to the constituent authorities where it might be utilised. This would leave projected balances going forward highlighted in table A and it is viewed that these will be sufficient to cover any immediate capital improvements not identified in service improvement plan should any arise.

Table A: Original Budget				
	2016/17	2017/18	2018/19	2019/20
B/fwd	775,923	783,123	873,123	963,123
In yr spend	(159,800)	0	0	0
Contribution from revenue	167,000	90,000	90,000	90,000
C/fwd at yr end	783,123	873,123	963,123	1,053,123
Revised Budget				
B/fwd	775,923	233,123	323,123	413,123
In yr spend	(159,800)	0	0	0
Distribution	(550,000)			
Contribution from revenue	167,000	90,000	90,000	90,000
C/fwd at yr end	233,123	323,123	413,123	503,123

- 3.4 The amount distributed to each authority would be as follows:

Chesterfield Borough Council = £302,500

North East Derbyshire District Council = £170,500

Bolsover District Council = £77,000

- 3.5 It should be noted that there is a revenue implication in that the Crematorium will receive less interest than originally budgeted for on its reduced cash balances. This equates to a reduction in income

of approximately £5,600 from 2016/17 to 2019/20 based on the original assumptions.

4.0 Recommendations

4.1 That a one-off re-distribution of £550,000 from the capital improvement reserve is made to the three constituent authorities at the end of the 2016/17 financial year and that this should be carried out on the same basis as normal distributions of surpluses.

5.0 Reasons for recommendations

5.1 To ensure that the Crematorium has appropriate reserves to meet its capital improvement needs in the future.

Decision information

Key decision number	n/a
Wards affected	All
Links to Council Plan priorities	To provide value for money services

Document information

Report author	Contact number/email
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Background documents	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	
Annexes to the report	
None	

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