

Please ask for Joel Hammond-Gant
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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

8 December 2017

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on MONDAY, 18 DECEMBER 2017 at 10.30 am in **The Council Chamber, The Arc, High Street, Clowne, Derbyshire, S43 4JY**, 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 18 September 2017 (Pages 3 - 6)
4. Estimates of Revenue Expenditure for Years Ending 31 March 2018 Onwards (Pages 7 - 28)
5. Local Government Act 1972 - Exclusion of the Public

To move '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.

Part 2 (Non Public Information)

6. Chesterfield Crematorium Fees and Charges 2018/19 (Pages 29 - 42)
7. Bereavement Services Manager's Report (Pages 43 - 48)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Randy', written in a cursive style.

Local Government and Regulatory Law Manager and Monitoring Officer

CHESTERFIELD AND DISTRICT JOINT CREMATORIAM COMMITTEE

Monday, 18th September, 2017

Present:-

Councillor Ludlow (Chair)

Councillors Austen
Bagley

Councillors A Diouf
Murray-Carr

*Matters dealt with under the Delegation Scheme

10 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS RELATING TO ITEMS ON THE AGENDA

No declarations were received.

11 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Blank, Kerry, Lilley, and Ritchie.

12 MINUTES OF THE JOINT CREMATORIAM COMMITTEE HELD ON 26TH JUNE 2017

RESOLVED –

- 1) That the apology for absence on behalf of Councillor Gordon be removed to show as in attendance.
- 2) That the minutes of the Chesterfield and District Joint Crematorium Committee on 26 June 2017 be approved as a true record, subject to noting the above amendment, and signed by the Chair.

13 BUDGET MONITORING REPORT PERIOD 5

The Senior Accounting Technician submitted a report on the Period 5 Budget Monitoring position as at the end of August 2015.

It was noted that the budget was currently showing a favourable profiled variance of £62,490 and this was detailed in the following:

- Employee costs

- Premises costs
- Transport
- Supplies and Services
- Income

It was anticipated that the outturn for the year would be better than the originally forecasted budget. All the above issues were to be taken into account when the revised budget is prepared and presented to the Committee.

It was also reported that the Chapel Refurbishment Project was nearing completion, with total expenditure projected to be £187K. The Committee heard that a final decision regarding the re-surfacing of the area near the Chapel exit needed to be made, and that different options and their costing would be presented to the Committee at the next possible meeting.

The Commercial Services Manager advised the Committee that further research and monitoring would be carried out to more clearly ascertain the benefits of the Council forming and operating a separate company for Crematorium services.

RESOLVED –

That the report be noted.

REASON FOR DECISION

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

14 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

That under Section 100(A)(4) of the Local Government Act, 1972, the public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act.

15 BEREAVEMENT SERVICE MANAGER'S REPORT

The Bereavement Services Manager submitted a report on matters relating to the operation of the Crematorium. Information on cremations for the year, together with a comparison of income for 2015/16 and 2016/17 was provided.

The report informed the Committee that the additional Chapel Exit Installation had been completed and received positive feedback. Mourners who have left the Chapel are safer, sheltered and better able to congregate after a service in a more private area.

In addition, the installation of a discreet traffic light system outside the Chapel had been completed. This has also been well received by users and has eliminated services accidentally encroaching on one another around the Chapel area.

The report advised that the Annual Service of Remembrance that took place on 25 June 2017 was well attended. Approximately 50 visitors took part in a tour of the Crematorium, and the service received upwards of 70 pieces of positive feedback.

The Commercial Services Manager reported that the responsibilities of the vacant Bereavement Services Manager post had been shared between two full-time Bereavement Services Officers. The vacant post is planned to be reviewed in September/October 2017.

RESOLVED –

That the report be noted.

REASON FOR DECISION –

To keep the Joint Committee informed of matters relating to the operation of the Crematorium.

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For publication

Estimates of Revenue Expenditure and Income for Years Ending 31 March 2018 Onwards

Meeting:	Chesterfield and District Joint Crematorium Committee
Date:	18 th December 2017
Cabinet portfolio:	N/A
Report by:	Acting Bereavement Services Manager Clerk and Treasurer

For publication

1.0 Purpose of Report

- 1.1 To present for Members consideration the Committee's revenue estimates for 2017/18 to 2020/21, as detailed in the attached appendices:

Appendix 1 - Detailed Estimates
Appendix 2 - Details of Major variations in 2017/18
Appendix 3 - Notes on 2018/19 estimates
Appendix 4 - Employee Summary
Appendix 5a - Reserves Forecasts
Appendix 5b - Capital Improvement Reserve

2.0 Recommendations

- 2.1 That the revenue estimates be approved, subject to the approval of the Fees & Charges.

2.2 That the Capital schemes be approved. (para3.4 & 6.7).

2.3 In line with the recommendation agreed at the Joint Board meeting on the 12th December 2016 that a re-distribution of £511,745 to the Constituent Authorities be approved for 2017/18 .

2.4 That the planned use of reserves be approved (para 6.0).

3.0 Revised 2017/18

3.1 There is a reported deficit of £45,110 in 2017/18 compared to the original breakeven budget. However, this deficit is all due to carry forwards approved at the Joint Board meeting on 26th June 2017 and will be funded from the balance in the Revenue Reserve (see appendix 5a). The deficit position includes the re-distribution to the constituent Authorities of £511,745, an increase of £7,795 over the original budget.

3.2 Details of the variations are shown in **Appendix 2** and summarised below:

Table 1: Variances – Original to Revised 2017/18			
Para. Ref.		Amount £	Over/(Under)
	Original Budget	0	
	<u>+/- Variances in the year:</u>		
3.3.1	Employees	(140)	Under-spend
3.3.2 & 3.3.5	Premises – net contribution from Cremator Repairs Reserve	43,185	Over-spend
	Transport	1,300	Over-spend
3.3.3	Supplies & Services	6,020	Over-spend
	Central /Admin Support	(170)	Under-spend
3.3.4	Income	(16,880)	Under-spend
3.3.5	Movement to reserves	4,000	Over-spend
	Increased re-distribution	7,795	Over-spend
	Revised Out-turn	45,110	Deficit

Source: Appendix 1

3.3 Explanation of Significant Variances

3.3.1 Employees:

- The delayed recruitment of a new Bereavement Services Manager created a staffing saving however two other members of staff could now potentially be off on long term sickness. In his report the Acting Manager has outlined his plan to use this saving and other savings identified in the premises budget (see para 3.3.2) to temporarily increase the overtime budget and also fund an additional one year fixed term administration officer. This is to ensure the smooth operation of the crematorium over a potentially busy period and commence the digitisation of manual records.

3.3.2 Premises:

- Estimated cremator repairs of £67k which will be mainly met by a contribution from the Cremator Repairs Reserve (see 3.3.5)
- Minor increases in utility charges
- £15,750 increase in business rates
- A saving of £8,125 identified in one of the grounds maintenance budgets will be used to fund additional temporary staffing (see para 3.3.1)
- £32,320 has been added to the budgets to cover repairs/improvements highlighted in the Management Improvement Plan as follows:
 - £12,070 - for the waiting room toilets (carry forward)
 - £4,350 – refurbishment of the Book of Remembrance Room (carry forward)
 - £13,900 – re-location of waste conveyor (carry forward)
 - £2,000 – new signage (carry forward)

3.3.3 Supplies & Services:

- Carry forward from 2016/17 - £2.5k for the refurbishment of the mess room identified in the Management Improvement Plan

- £10,290 has been carried forward from 2016/17 to fund professional advice relating to the setting up of the separate trading company
- £4.5k decrease in Organist fees
- £2.3k saving on insurance premiums

3.3.4 Income:

- A fee increase from £690 to £730 (incl Mercury Abatement & Medical Referees fees) is being proposed from January 2017. This will yield an additional £23k in 17/18, (as per the Managers fees & charges report). This includes an increase in the Mercury Abatement Surcharge from £45 to £53 as recommended by CAMEO.
- The budgets for the miscellaneous income and other sales for example memorials have been reviewed and have been reduced by £16k
- A payment of £10k has been estimated from CAMEO.

3.3.5 Reserves

- A contribution of £35k has been made from the Cremator Repairs Reserve into revenue to fund repairs in 17/18 (see 3.3.2)
- The contribution to the mercury abatement reserve has been increased by £4k to reflect the increase in the Mercury Abatement Surcharge (see para 3.3.4)

3.4 Capital Projects

- Capital Improvement Reserve (see para 6.7) – the original budget for the chapel refurbishment was £165.8k. This project has taken a long period of time and there have been a number of significant changes to the original plans resulting in the current projected spend now being £209k. The major variances are as follows:
 - £23k – additional costs on exterior works including deeper foundations for the exit ramp and additional paved areas
 - £25k – interior furnishings in particular increasing the quality and number of seats as well as purchasing additional chairs for the Ministers

- (£17k) – the new windows have meant that there is no longer a need for air conditioning
- £4k – estimated increase in cost of refurbishing the toilets in the chapel
- £7k – professional fees not originally budgeted for.

This project is not yet complete and the Joint Board will be kept informed of its progress.

4.0 Estimates 2018/19

4.1 There is an estimated revenue surplus for the next financial year of **£571,745 (Appendix 1)** prior to any re-distribution after allowing for:

- The January 2017 fee increase
- No increase in fees & charges from January 2018
- A pay award of 2% for 2018/19
- Revised cremation income based on 2,000 cremations
- The £65k budget for contributing to the Cremator Repairs Reserve has been split; £35k to fund the reserve and £30k towards cremator repairs in each year.

4.2 Expenditure to be funded from reserves

At the time of preparing the revised budgets there are no plans to fund any expenditure from reserves in 2018/19.

5.0 Medium Term Forecasts

5.1 The key assumptions made in producing the forecasts in Appendix 1 for 2019/20 and 2020/21 include:

- Pay awards of 2% over the next few years
- No increase in fees & charges
- Setting aside the Mercury Abatement surcharge income of £106,000 pa into a reserve for future replacements
- Maintaining a £35k contribution to the Cremator repairs reserves
- A revenue contribution of £90k in 2018/19 and 2019/20 into the Capital Improvement Reserve

- Re-distribution of all ongoing surpluses to the constituent authorities.

6.0 Reserves

6.1 The Joint Crematorium maintains six reserves:

- Revenue Reserve (including the minimum Working Balance)
- Mercury Abatement Reserve
- Equipment Replacement Reserve
- Organ Reserve
- Capital Improvement Reserve
- Cremator Repairs Reserve

6.2 **Revenue Reserves** – the forecasts in **Appendix 5a** includes the approved fee increase to £730 from January 2017. It was approved at the Joint Board meeting on the 12th December 2016 to re-distribute any surplus over the £250k minimum working balance to the constituent authorities provided that the surplus exceeded £100k. The budget has forecast a re-distribution of approximately £512k. Therefore it is recommended that the balance of this reserve remain at £250k.

6.3 **Mercury Abatement Reserve – Appendix 5a** shows the contributions which will be made each year from income collected of £106k for 2018/19 onwards. The projected balance on the reserve at the end of 2017/18 is £603,563. The £53 charge per cremation is still being made even though the plant is installed and will be set aside for future replacement works.

6.4 **Equipment Replacement Reserve – Appendix 5a** shows that the opening balance at the start of 2017/18 was £900. The contribution this year and in future will be £5,360. The next planned expenditure from this reserve is for mowers (£6k) in 2020/21

6.5 **Organ Reserve – Appendix 5a** shows an opening balance of £7,500 in 2017/18 and a further contribution of £1,500 in 2017/18 and future years.

- 6.6 **Cremator Repairs Reserve – Appendix 5a** shows the contributions made from the revenue account to fund repairs to the cremators, the repairs are an unknown cost therefore a reserve is the best way of dealing with these kind of costs. Originally it was forecast that £35k would be contributed to the reserve in 2017/18. However, there have been significant costs this year including a hearth replacement (£8k) to one of the cremators and a possible roof re-line (£12k) to another meaning that this year there will be no contribution to the reserve. The balance of the reserve is £106k and it is viewed that for the time being it is sufficient to fund any additional repairs required however the Acting Manager is currently in the process of reviewing options with the maintenance contractor. The Joint Board will be informed of any change in arrangements.
- 6.7 **Capital Improvement Reserve – Appendix 5b** shows the contributions made from the revenue account to fund capital schemes, and in which year the scheme will take place. A detailed condition survey was undertaken in 2015 and following this a management improvement plan was approved by the Joint Board at the 14th December 2015 meeting. Capital expenditure approved at this meeting has been included in the budgets. The budget for 2017/18 has been amended to reflect the forecast increased expenditure on the chapel refurbishment detailed in paragraph 3.4. The major capital refurbishments highlighted in the management improvement plan should be completed by the end of 2017/18. This leaves a projected balance on the reserve of £271k with no further planned calls on the reserve until 2020/21 when it is planned to spend £14k refurbishing the garage area. It is therefore viewed that balance of the reserve and budgeted contributions (£90k) are sufficient to meet the crematoriums medium term requirements.
- 6.8 **Reserves summary**

The table below shows that based on current estimates the earmarked reserves will continue to grow and that a healthy revenue reserve can also be maintained over the medium term.

Reserve	2017/18 Original	2017/18 Revised	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
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Mercury Abatement	584	604	710	816	922
Equipment	5	6	12	17	16
Organ	9	9	10	12	13
Cremator Repairs	140	106	141	176	211
Capital Improvement	873	271	361	451	528
Total Earmarked Reserves	1,611	996	1,234	1,472	1,690
Revenue Reserves	250	250	250	250	250
Total Reserves	1,861	1,246	1,484	1,722	1,940

7.0 Re-distribution to Constituent Authorities

- 7.1 The last redistribution took place in 2016/17 when £1,621k was redistributed.
- 7.2 At the Joint Board meeting on the 12th December 2016 approval was given to redistribute any surplus provided that it exceeded £100k and that the minimum working balance (£250k) was maintained in the Revenue Reserve. In this respect the planned re-distribution will be £511,745.
- 7.3 Based on the number of cremations from each area over 3 years the distribution of the £511,745 would be as follows:

Proposed Distribution to Constituent Authorities

	Proportion	Share
Chesterfield	55%	£281,460
North East Derbyshire	31%	£158,641
Bolsover	14%	£71,644
Total	100%	£511,745

8.0 Recommendations

- 8.1 That the revenue estimates be approved, subject to the approval of the fees & charges.
- 8.2 That the Capital schemes be approved (para 3.4 & 6.7).
- 8.3 In line with the recommendation agreed at the Joint Board meeting on the 12th December 2016 that a re-distribution of £511,745 to the Constituent Authorities be approved for 2017/18.
- 8.4 That the planned use of reserves be approved (para 6.0).

9.0 Reasons for recommendations

- 9.1 To enable the Crematorium to set a balanced budget and maintain adequate reserves for 2017/18 and in future years.

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>	
Appendices to the report	
Appendix 1	Detailed estimates
Appendix 2	Details of major variations in 2017/18
Appendix 3	Notes on 2018/19 estimates
Appendix 4	Employee survey

Appendix 5a	Reserves forecast
Appendix 5b	Capital improvement reserve

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE
Estimates of Revenue Expenditure and Income
2017/18, 2018/19, 2019/20 & 2020/21

	Actual 2016/17	Original Budget 2017/18	Revised Budget 2017/18	Original Budget 2018/19	Original Budget 2019/20	Original Budget 2020/21
Expenditure						
Employee Expenses	314,550	319,840	319,700	351,150	341,160	347,530
Premises Related Expenses	194,799	187,140	265,325	200,685	213,610	229,250
Minor Capital expenditure direct from capital						
Transport Related Expenses	2,726	4,830	6,130	4,550	4,560	4,570
Supplies & Services	145,618	135,360	141,380	128,810	129,040	129,270
Agency & Contracted Services	12,727	12,660	12,660	13,110	13,500	13,910
Central, Departmental and Technical Support	68,386	73,950	73,780	76,690	77,330	78,570
Capital Charges	117,690	132,830	127,680	124,900	123,060	122,000
Direct Revenue Financing of Capital	1,071	1,030	1,030	990	950	910
Total Expenditure	857,567	867,640	947,685	900,885	903,210	926,010
Income						
Fees & Charges - Cremation Fees	1,386,827	1,236,300	1,255,250	1,342,100	1,342,100	1,342,100
- Sales	8,068	4,570	4,570	4,570	4,570	4,570
- Other	43,094	45,390	45,390	45,390	45,390	45,390
- Mercury Abatement	124,088	90,000	104,000	106,000	106,000	106,000
Other Income	89,964	84,360	68,290	87,530	89,790	91,260
Total Income	1,652,041	1,460,620	1,477,500	1,585,590	1,587,850	1,589,320
Net (Cost)/Income of Service	794,474	592,980	529,815	684,705	684,640	663,310
Asset Charge Contribution	117,690	132,830	127,680	124,900	123,060	122,000
Contribution to Capital Replacement Reserve	(167,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
£45 surcharge to Mercury Abatement Reserve	(105,885)	(90,000)	(94,000)	(106,000)	(106,000)	(106,000)
Contribution (to)/from Organ Reserve	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Contribution to Cremator Repairs Reserve	(18,950)	(35,000)	0	(35,000)	(35,000)	(35,000)
Contribution to Equipment Replacement Reserve	(2,270)	(5,360)	(5,360)	(5,360)	(5,360)	640
Appropriations (to)/from Reserves	550,000	0	0	0	0	0
Redistribution to Constituent Authorities	(1,621,054)	(503,950)	(511,745)	(571,745)	(569,840)	(553,450)
SURPLUS/ (DEFICIT) IN YEAR	(454,495)	0	(45,110)	0	0	0
Reserves Brought Forward	749,605	250,000	250,000	250,000	250,000	250,000
Revenue Reserve Carried Forward	295,110	250,000	250,000	250,000	250,000	250,000
Number of Cremations	2,324	2,000	2,000	2,000	2,000	2,000

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Revised Estimate 2017/18 – Details of Major Variations		+ Increase
Net Expenditure (increased by £45,110)		(Reduction)
		1
1. <u>Employee Expenses</u>		
Misc Staffing variances i.e. vacant post, apprenticeship levy		(140)
2. <u>Premises Related Expenses</u>		
Cremator repairs		
Increase in Utility charges	37,000	
Carry forward 16/17 - repairs in management plan	1,240	
Trees/shrubs	32,320	
Business Rates	(8,125)	
	15,750	
3. <u>Transport Related Expenses</u>		
Insurance		
JCB hire	(140)	
	1,440	
4. <u>Supplies and Services</u>		
Carry forward 16/17 – repairs in management plan & professional advice	12,790	
Insurance		
Organist fees		
Reduction in contribution to Cremator Repairs Reserve (see para 3.3.5)	(2,270)	
	(4,500)	
5. <u>Central Admin Support</u>		(35,000)
Decrease in various recharges		
6. <u>Income</u>		(170)
Increase in Cremation income		
Increase in Medical Referee Fees		
CAMEO income	(18,950)	
Miscellaneous income	(250)	
	(10,000)	
	16,320	
7. Increase in re-distribution to constituent authorities		
	7,795	
Total		45,110

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APPENDIX 3

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

Notes on 2018/19 Estimates

1. Inflation

- a) Pay Award Manual & Staff 2%

2. Premises

- a) £3.7k included for maintenance of paths (see condition survey).
- b) £5k included for work to rose beds (see condition survey).

3. Income

- a) Based on 2,000 Cremations (1930 at Band B & 70 at Band A).
- b) The estimates include a recharge to Chesterfield Borough Council for the cost of a Joint Bereavement Service.
- c) An increase to £730 & £560 per cremation from January 2017.

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CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**EMPLOYEE SUMMARY****Estimated number of employees on which the budget is based**

	2017/18 Base			2018/19 Base		
	Full Time	Part Time	F.T.E.	Full Time	Part Time	F.T.E.
Salaried staff	9	0.5	9.5	9	0.5	9.5
Temp staff (1 year contract)	1		1.0	1		1.0
	10	0.5	10.5	10	0.5	10.5

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Revenue Reserves						
	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Bal b/fwd at start of year after redistribution	749,605	250,000	295,110	250,000	250,000	250,000
Surplus / (Deficit) in the year	(454,495)	0	(45,110)	0	0	0
Bal before c/fwd	295,110	250,000	250,000	250,000	250,000	250,000
Carry forward to 2017/18	(45,110)	0	45,110	0	0	0
Bal c/fwd	250,000	250,000	250,000	250,000	250,000	250,000
Minimum working balance required - (10%) of turnover b/f	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve						
	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Bal b/fwd at start of year	403,678	493,678	509,563	603,563	709,563	815,563
£53 Surcharge	105,885	90,000	94,000	106,000	106,000	106,000
Transfer to Capital Reserve						
	509,563	583,678	603,563	709,563	815,563	921,563

Equipment Replacement Reserve						
	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Bal b/fwd at start of year	26,800	-	900	6,260	11,620	16,980
Contributions from revenue	2,270	5,360	5,360	5,360	5,360	5,360
Expenditure in year	28,170					- 6,000
Balance c/fwd at end of year	900	5,360	6,260	11,620	16,980	16,340

Organ Reserve						
	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Bal b/fwd at start of year	6,000	7,500	7,500	9,000	10,500	12,000
Contributions from revenue	1,500	1,500	1,500	1,500	1,500	1,500
Expenditure in year						
Balance c/fwd at end of year	7,500	9,000	9,000	10,500	12,000	13,500

Cremator Repairs Reserve						
	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Bal b/fwd at start of year	87,161	104,661	106,111	106,111	141,111	176,111
Contributions from revenue	18,950	35,000	-	35,000	35,000	35,000
Expenditure in year						
Balance c/fwd at end of year	106,111	139,661	106,111	141,111	176,111	211,111

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Capital Improvement Reserve – (at current prices + separate inflation provision)

	Outturn 2016/17	Original Budget 2017/18 £	Revised Budget 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £
Mercury Abatement Plant, Cremators & building works						
Balance b/fwd		0	0			
In year spend						
Transfer to/from other reserves						
Contribution to other reserves			0			
C/fwd end of year	0	0	0			
Chapel Refurbishment						
Balance b/fwd	72,000		72,833			
In year spend	(86,967)		(122,373)			
Transfer from other reserves	87,800		49,540			
Contribution from revenue						
C/fwd end of year	72,833	0	0	0	0	0
Car Park						
Balance b/fwd						
In year spend						
Transfer from other reserves						
Contribution from revenue						
C/fwd end of year	-	0	-	0	0	0
Reception Area & Admin block						
Balance b/fwd						
In year spend						
Transfer from other reserves						
Contribution from revenue						
C/fwd end of year	-	-	-	0	0	0
Strewing Grounds						
Balance b/fwd	13,000			-		
In year spend						
Contribution to other reserves	-13,000					
Contribution from revenue						
C/fwd end of year	-	-	-	-	-	-
Heat exchange & boiler						
Balance b/fwd						
In year spend	(2,150)					
Transfer from other reserves	2,150					
Contribution from revenue						
C/fwd end of year	-	-	-	-	-	-
Garage Area						
Balance b/fwd						
In year spend						- 13,670
Transfer from other reserves						13,670
Contribution from revenue						
C/fwd end of year	-	-	-	-	-	-
Unallocated						
B/fwd start of year	690,923	783,123	230,973	271,433	361,433	451,433
In year spend						
Transfer to/from other reserves	-76,950		-49,540			-13670
Appropriation to revenue	-550,000					
Contribution from revenue	167,000	90,000	90,000	90,000	90,000	90,000
C/fwd end of year	230,973	873,123	271,433	361,433	451,433	527,763
Total - all schemes						
B/fwd start of year	775,923	783,123	303,806	271,433	361,433	451,433
In year spend	(89,117)	0	(122,373)	0	0	(13,670)
Transfer from other reserves			0	0	0	0
Appropriation to revenue	(550,000)					
Contribution from revenue	167,000	90,000	90,000	90,000	90,000	90,000
C/fwd end of year	303,806	873,123	271,433	361,433	451,433	527,763

Note: KH wants to reduce Cap Imp reserve by £550k during 16/17

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