

FOR PUBLICATION

BUDGET MONITORING PERIOD 5

MEETING: CHESTERFIELD AND DISTRICT JOINT
CREMATORIUM COMMITTEE

DATE: 21 SEPTEMBER, 2015

REPORT BY: BEREAVEMENT SERVICES MANAGER
CLERK & TREASURER

FOR PUBLICATION:

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE: Budget Monitoring Report Period 5 - 2015

LOCATION: Accountancy Section

1.0 PURPOSE OF REPORT

- 1.1 To report the budget monitoring position as at the end of August 2015.

2.0 PERIOD 5 BUDGET MONITORING

- 2.1 Appendix A shows the Budget Monitoring for Period 5. The Original Budget was approved at the 8 December 2014 meeting, but does not include the carry forwards of £8,100 approved at the 22 June 2015 meeting. There is currently a favourable profiled variance of £102,460.
- 2.2 Details of the variances from the profiled budgets are shown below:
- **Employee costs** are under profile by £4,910. This is due to one of the cremation technician posts being frozen. This situation is being kept under review.

➤ **Premises costs** are over profile by £727. This consists of:

- Repairs to Cremators – over-spent by £17,062. This will be funded from the repairs reserve at the year end.
- General repairs – under-spent by £4,020.
- General maintenance – under-spent by £10,450.
- Utilities – under-spent by £1,865. It should be noted that an under-spend on business rates has been offset by an over-spend on water charges caused by a water leak however the possibility of a refund is being investigated.

➤ **Transport** costs are under profile by £1,216, mainly on car allowances and fuel costs so far this year.

➤ **Supplies and Services** costs are under profile by £2,292. This consists of:

- Medical Referees and Organist Fees – over-spent by £1,125 due to the number of cremations carried out being over profile (see income).
- General Equipment and Furniture – over-spent by £2,733. This is due to the fact that the annual fee for the Wesley Music System has been paid for the whole year.
- General Supplies and Services – underspend of £6,150 in other areas e.g. general materials, kerbstones, telephone expenses etc.

➤ **Agency and Contracted Services** – building cleaning costs are over profile by £305.

➤ **Income** is over profile by £95,074. This consists of:

- Cremation fees (inc. Medical Referees and Mercury Abatement) – over profile by £102,560. This is due to the number of cremations carried out being approximately 198 more than planned. As previously reported, last year the budget was decreased to compensate for the anticipated drop in numbers due to the building of the new crematorium at Swanwick.

- All Memorial Income – under profile by £5,796. New memorials have now been installed and will formally be launched when the new administration office is opened. Invoicing for memorials is behind schedule due to staffing issues which are in the process of being resolved.
- Other Income – under profile by £1,690.

2.3 In conclusion at this stage it is anticipated that the outturn for the year should come in under the original budget. All the above issues will be taken into account when the revised budget is prepared and presented to the committee on the 14 December 2015.

3.0 RECOMMENDATION

3.1 That the report be noted.

4.0 REASON FOR RECOMMENDATION

4.1 In order that the Committee is kept informed of the current financial position of the Joint Crematorium.

**B DAWSON
HEAD OF FINANCE**

**A DUNN
BEREAVEMENT SERVICES MANAGER**

Further information on this report can be obtained from David Corker,
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