



Please ask for Rachel Lenthall
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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

16 June 2017

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on MONDAY, 26 JUNE 2017 at 10.30 am in Committee Room 2, Town Hall, Chesterfield, S40 1LP the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Appointment of a Chair (To be appointed from Bolsover District Council)
2. Appointment of a Vice-Chair (To be appointment from Chesterfield Borough Council)
3. Declarations of Interest by Members and Officers relating to items on the Agenda
4. Apologies for Absence
5. Minutes of the Joint Crematorium Committee held on 20th March 2017 (Pages 3 - 8)
6. Accounts for the year ended 31st March 2017 (Pages 9 - 22)
7. Local Government Act 1972 - Exclusion of the Public

Chesterfield Borough Council, Town Hall, Rose Hill, Chesterfield S40 1LP

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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)

8. Bereavement Service Manager's Report
 - *Report to follow.*
9. Update on Crematorium Delivery Options (Pages 23 - 32)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Randy', with a stylized flourish at the end.

Local Government and Regulatory Law Manager and Monitoring Officer

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

Monday, 20th March, 2017

Present:-

Councillor Kerry (Chair)

Councillors Austen
Bagley
Blank
Gordon

Councillors Lilley
Ludlow
Murray-Carr
Ritchie

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

No declarations of interest were received.

25 APOLOGIES FOR ABSENCE

No apologies for absence were received.

26 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON 12 DECEMBER, 2016

RESOLVED –

That the Minutes of the Joint Crematorium Committee meeting held on 12 December, 2016 be approved as a true record.

27 BUDGET MONITORING REPORT - PERIOD 10

The Bereavement Services Manager and the Clerk and Treasurer submitted a report on the Period 10 Budget Monitoring position as at the end of January 2017.

The report noted that the budget was currently showing a favourable profiled variance of £138,253 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 significantly better than forecast.

RESOLVED –

That the report be noted.

REASON FOR DECISION

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

28 RE-DISTRIBUTION OF THE UNALLOCATED CAPITAL RESERVE

The Bereavement Services Manager and the Clerk and Treasurer submitted a report to seek the Joint Committee's approval to re-distribute part of the uncommitted Capital Improvement Reserve between the three constituent authorities at the end of the 2016/17 financial year.

At the meeting of the Committee on 12 December, 2016, it was highlighted that the projected balance of the Capital Improvement Reserve at the 2016/17 year end would be £783k. It was agreed to reduce the contributions made to this reserve from £162k to £90k leaving a substantial balance going forward. Discussions had been held with the Crematorium Manager and no additional major capital improvement works had been identified in the near future.

The report proposed to re-distribute £550k to the constituent authorities leaving a project balance of £233k for 2016/17, increasing to £503k by 2019/20. It was proposed to carry out the re-distribution on the same basis as normal distributions of surpluses.

RESOLVED –

That a one-off re-distribution of £550,000 from the Capital Improvement Reserve be made to the three constituent authorities at the end of the 2016/17 financial year and that the re-distribution be carried out on the same basis as normal distributions of surpluses.

REASON FOR DECISION

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

29 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC

RESOLVED –

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 involved the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Act.

30 BEREAVEMENT SERVICE 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 October 2016 to February 2017 which had been the busiest winter in the Crematorium's history. The report also included information on the number of cremations during October to December 2016, broken down into local authority area and compared against the total number of cremations for the same period in 2014 and 2015.

The report noted that the chapel refurbishment was underway with work taking place during weekends and evenings to ensure minimum disruption of services. The report sought approval for additional expenditure in order to address a number of issues identified during the refurbishment; the costs would be met from reserves. Works to create the additional chapel exit were underway and an updated CCTV system had been installed.

The report recognised the commitment and efforts of the crematorium staff to ensure the high standards of service were maintained during the crematorium's busiest period on record and whilst facing other challenges including two major projects and changes in staffing.

RESOLVED –

1. That the additional expenditure for the chapel refurbishment be approved.
2. That the report be noted and that the additional efforts made by staff to maintain standards of service during an extremely busy period be recognised, and that thanks be passed on to staff.

REASON FOR DECISIONS

1. To maintain high standards at the crematorium.
2. To keep members updated and acknowledge the additional efforts made by staff.

31 FUTURE MANAGEMENT OPTIONS

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

The report set out proposals for the name of the new company, the make up of the board of directors and the transfer of cemetery staff into the company in addition to the crematorium staff. The governance and rules for the new company would be set out within the company's Articles and Shareholders Agreement which were attached as appendices to the officer's report, along with the draft Lease and Transfer Agreements.

It was proposed that consultations with affected staff would commence from May 2017 and the new company would begin trading from the end of September 2017.

The report noted that there were potential implications relating to Corporation Tax and VAT however specialist advice had been obtained which recommended that the new company enter into an operating lease with Chesterfield Borough Council. The report also provided details of the legal advice that had been provided by an external solicitor and the risks involved in establishing the wholly owned company.

Members of the Committee agreed that in order to have sufficient information to present the proposals to their respective Cabinets, a more detailed report should be submitted to each authority's legal team and Senior Leadership Team for comment. The report would then be brought

back to the Committee for consideration before being presented to the three Cabinets.

RESOLVED –

1. That the progress made in the development of the company be noted.
2. That the name of the new company be agreed as Chesterfield and District Crematorium.
3. That the number of Directors from each authority be in line with the current authority representation on the Chesterfield and District Joint Crematorium Committee and be as follows:
 - Chesterfield Borough Council – 5 Directors
 - North East Derbyshire District Council – 4 Directors
 - Bolsover District Council – 2 Directors
4. That a detailed draft report be submitted to the Senior Leadership Teams and relevant legal advisors at each authority for comment and that the report be presented to the Chesterfield and District Joint Crematorium Committee following the consultations.
5. That the following points be included in the report:
 - Shareholders Agreement
 - Transfer Agreement
 - Lease
 - Business Plan
 - That the number of Directors from each authority be as follows:
 - Chesterfield Borough Council – 5 Directors
 - North East Derbyshire District Council – 4 Directors
 - Bolsover District Council – 2 Directors

REASON FOR DECISIONS

To allow the development of the Wholly Owned Company to meet the needs of the bereaved.

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FOR PUBLICATION

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

MEETING: **CHESTERFIELD & DISTRICT JOINT
CREMATORIUM COMMITTEE**

DATE: **26th June, 2017**

REPORT BY: **TREASURER TO THE COMMITTEE
BEREAVEMENT SERVICES MANAGER**

FOR PUBLICATION:

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE: **Accounting Records
Final Account Working Papers**

LOCATION: **Accountancy Services Section**

1.0 PURPOSE OF REPORT

- 1.1 To report the Final Accounts of the Joint Committee for the year ended 31st March 2017 including the Revenue Account and Balance Sheet.

2.0 RECOMMENDATIONS

- 2.1 That the report be noted and the Statement of Accounts be approved.

2.2 That the carry forward requests be approved.

3.0 OUTTURN

3.1 Appendix A is the Committee's Revenue Account for 2016/17 and shows a net surplus of £616,559 before any re-distribution of the capital reserves and accumulated surpluses to the constituent authorities, compared with the revised estimated surplus of £322,320. The outturn surplus prior to any re-distributions is therefore, £294,239 more than the revised forecast. The variations to the budget are as follows:

Table 1: Significant Variations Revised Budget to Out-turn

Description	Net Increase / (Decrease) £'000
Employees	
- 3.2.1 Wages & Agency Staff underspend	(2)
- 3.2.2 Training overspend	1
Premises	
- 3.2.3 General Repairs	1
- 3.2.4 Service Improvement Plan	(41)
- 3.2.5 Trees & Shrubs	(16)
- 3.2.6 Utilities	3
- 3.2.7 Ground Maintenance	(2)
- 3.2.8 Repairs to Cremators – transferred to reserves	(1)
- 3.2.9 Transport costs	(2)
Supplies & Services	
- 3.2.10 Service Improvement Plan	(2)
- 3.2.11 Office furniture	(3)

- 3.2.12 Professional Services	(8)
- 3.2.13 Other under spends	(13)
- 3.2.14 Central Admin charges	(1)
Income	
- 3.2.15 Cremation fees, Organist & Medical Referees Fees	(214)
- 3.2.16 Memorial sales	4
- 3.2.17 To Reserves – underspend on cremator repairs & equipment	2
Overall Decrease in Net Expenditure	(294)

3.2 The main variances are:

3.2.1 Employee Costs – there was a minor under spend of £2k.

3.2.2 Training – there was a minor overspend of £1k due to the need for a technician to undertake cremator operator training and another employee commencing an ICCM learning programme.

3.2.3 There was a minor underspend of £1k on routine repairs.

3.2.4 There was an under spend of £41k relating to improvements carried out as part of the Service Improvement Plan. These include £15k for the waste conveyor (work delayed), £12k waiting room toilets (not commenced), £4k refurbishment of Book of Remembrance Room (not commenced), £5k for improvements to rose beds (not commenced) and £2k for new signage (ordered in 17/18). Carry forward requests have been made where applicable (see 3.3 below). There were also under spends on completed improvements i.e. £1k on grounds maintenance equipment

(transferred to equipment reserve - see 3.2.17) and £2k on the installation of the new CCTV system.

3.2.5 Trees & Scrubs – there was a £16k under spend.

3.2.6 There was an over spend of £3k on utilities probably caused by the increase in number of cremations carried out.

3.2.7 On routine grounds maintenance there was an under spend of £2k.

3.2.8 There was an under spend of £1k on cremator repairs which has been transferred to the Cremator Repairs Fund (see 3.2.17).

3.2.9 General transport costs were under spent by £2k, mainly on car allowances and petrol.

3.2.10 The improvements to the mess room highlighted in the Service improvement Plan have not commenced therefore a carry forward of £2.5k has been requested (see 3.3 below).

3.2.11 There was an under spend of £3k on office furniture and equipment due to the fact that the administration office was only refurbished last year.

3.2.12 Professional services is under spent by £8k mainly due to the fact that the setting up of a separate company has not yet been finalised. A carry forward has been requested (see 3.3 below).

3.2.13 Within supplies and services there were other miscellaneous underspends totalling £13k.

3.2.14 There was a reduction of £1k on Central Admin recharges.

3.2.15 Cremations were up by 324 on the revised budget estimate increasing income by £214k.

3.2.16 Although budgets relating to the sale of memorials were reviewed income was down by £4k.

3.2.17 An additional contribution of £2k was made to reserves (£1k cremator repairs fund and £1k equipment reserve) relating to under spends on planned expenditure (see 3.2.4 and 3.2.8).

3.3 Carry Forwards

There are a number of schemes that require carrying forwards to 2017/18 totalling £45,110, the majority of these relate to schemes approved as part of the Management Plan. The requests are shown in the table below:

Table 2: Carry forward requests

	£
Premises	
• Waiting Room toilet	12,070
• Re-location of waste conveyor	13,900
• Refurbishment of Book of Remembrance Room	4,350
• New signage	2,000
Supplies & Services	
• Professional Fees	10,290
• Refurbishment of mess room	2,500
Total Carry Forward Requests	45,110

If the carry forward requests are approved, the under spend in the year reduces to £249,129 and the surplus in 2016/17 reduces to £571,449.

3.4 Cremations

The table below shows the number of cremations by area over recent years. The number of cremations increased during 2016/17 by 206, compared to a decrease of 120 in 2015/16.

Table 3: Number of Cremations

Authority	2013/14	2014/15	2015/16	2016/17
Chesterfield BC	930	963	951	1043
North East DDC	499	574	517	608
Bolsover DC	237	283	263	293
Sub-Total Constituent Authorities.	1,666	1,820	1,731	1944
Other Areas	433	418	387	380
Total Cremations	2,099	2,238	2,118	2,324
Change year on year	(21)	139	(120)	206

Cremations from within the area increased by 213, and those from outside the Constituent Authorities decreased by 7.

4.0 BALANCE SHEET

4.1 There are six useable reserves shown in the Balance Sheet in Appendix B, as follows:

- Revenue Reserve
- Mercury Abatement Reserve
- Equipment Reserve
- Organ Reserve
- Cremator Repairs Reserve
- Capital Improvement Reserve

Further details of the movements on each of the reserves during the financial year are shown in Appendices C and D.

- 4.2 A summary of the movements on the Revenue Reserve is shown in Table 4 below:

Table 4: Movement on Revenue Reserves in 2016/17

	Revised Estimate £'000	Actual £'000	Change £'000
Reserves as at 31st March 2016	750	750	-
+ / (-) Surplus / (Deficit) in 2016/17	322	1166	844
+ / (-) Redistribution to Authorities	(822)	(1621)	(799)
Accumulated Reserves as at 31st March 2017 before Carry Forwards	250	295	45
+ / (-) Carry forward requests		(45)	(45)
Balance after 2016/17 Carry Forwards	250	250	

Source: Appendix A

After the redistribution of £1621k and carry forwards the current balance is £250k. The Committee's policy for the Revenue Reserve is to maintain a minimum balance of 10% of turnover, equivalent to £250k.

- 4.3 The Mercury Abatement Reserve is from income being set aside for any future purchases or upgrades of the plant. The balance at the end of 2016/17 was £509,563, up slightly on the revised budget of £493,678 due to increased cremations and income.
- 4.4 The Equipment Replacement Reserve which provides for the replacement of mowers, etc has a balance of £900. This year the balance was used to purchase a new tractor with snow plough attachment and some miscellaneous grounds

- maintenance equipment. There was an under spend on this equipment which was returned to reserve.
- 4.5 The Organ Replacement Reserve has a balance of £7,500.
 - 4.6 The Cremator Repairs Reserve has a balance of £106,111.
 - 4.7 The Capital Improvement Reserve has a balance of £303,806 following the re-distribution back to the constituent authorities of £550k of the unallocated balance. The balance includes £73k earmarked for refurbishment of the chapel which was not completed during the year. The remaining unallocated balance (£231k) is £2k less than planned due to payment of the project management fee for the heat exchange scheme carried out in 2015/16 which was not included in this year's budget.
 - 4.8 The Committee's Financial Strategy will be considered again at the December meeting when future plans and the current level of fees and charges will be reviewed.
 - 4.9 Pensions - In the balance sheet, the pension net fund deficit (£856k) is shown as a Liability and is matched by an equal and opposite amount in the Pension Reserve Account on the other side of the balance sheet. The key point to note is that the deficit forecast has increased since the previous year which will mean that contribution rates may have to increase in the future.
 - 4.10 There has been an increase in debtors (£74k) compared to 2015/16 however £216k of invoices were raised in March which may not have been paid by month end.

5.0 REDISTRIBUTION

- 5.1 A redistribution of £1,621k has been made to the constituent authorities. This was made up of £616k surplus in 2016/17, £455k accumulated surpluses in the Revenue Reserve

(approved at Joint Board meeting on the 14th December 2015) and £550k from the unallocated balances of the Capital Improvement Reserve (approved at meeting on the 20th March 2017).

5.2 The amount redistributed to each authority is as follows:

Chesterfield BC	£892k
North East DC	£502k
Bolsover DC	£227k
	£1621k

6.0 FUTURE COSTS

6.1 As part of the Service Improvement Plan there remains £73k of work to be carried out as part of the chapel refurbishment. As notified by the Crematorium Manager at the Joint Board meeting on the 20th March this cost may increase due to the discovery of asbestos and will be funded from unallocated balances in the Capital Improvement Reserve.

7.0 ANNUAL AUDIT

7.1 The Committee needs to consider the financial statements and formally approve the Statement of Accounts.

8.0 RECOMMENDATIONS

8.1 That the report be noted and the Statement of Accounts be approved.

8.2 That the carry forward requests be approved.

9.0 REASONS FOR RECOMMENDATIONS

- 9.1 To ensure that Joint Committee approves the Statement of Accounts for 2016/17 and that a balanced revenue budget is maintained for 2017/18.

Decision information

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	
Annex A	Revenue Account – year end 31 st March 2017
Annex B	Balance Sheet – year end 31 st March 2017
Annex C	Other Reserves – year end 31 st March 2017
Annex D	Capital Improvement Reserve – year end 31 st March 2017

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Actual 2015/16 £		Original Budget £	Revised Budget £	Actual 2016/17 £	Variance - Revised to actual Over / (Under) £ %		Carry forward £
	Expenditure						
305,256	Employees	323,500	315,410	314,550	(860)	(0)	
186,128	Premises	205,320	250,680	194,799	(55,881)	(22)	28
17,033	Minor Capital expenditure direct from Revenue				0	0	
2,753	Transport	4,780	4,800	2,726	(2,074)	(43)	
148,616	Supplies and Services	142,820	171,120	145,618	(25,502)	(15)	17
11,057	Agency and Contracted Services	10,960	12,360	12,727	367	3	
49,331	Central Administration Charges	65,320	69,660	68,386	(1,274)	(2)	
	Capital Financing Costs				0		
101,473	Asset Charges	120,810	117,690	117,690	0	0	
1,116	Direct Revenue Financing	1,070	1,070	1,071	1	0	
822,763	Total Expenditure	874,580	942,790	857,567	(85,223)	(9)	45
	Income						
	Fees and Charges						
9,856	~ Sales	15,570	9,070	8,068	(1,002)	(11)	
1,207,824	~ Cremation Fees	1,052,370	1,176,300	1,386,827	210,527	18	
43,895	~ Other Fees	48,340	45,390	43,094	(2,296)	(5)	
114,950	~ Mercury Abatement	81,000	108,000	124,088	16,088	15	
99,870	Other Income	86,000	86,030	89,964	3,934	5	
1,476,395	Total Income	1,283,280	1,424,790	1,652,041	227,251	16	
653,632	Net Service Surplus/(Deficit) before appropriations	408,700	482,000	794,474	312,474	65	
(589,000)	Pension Interest cost & expected return on assets			(856,000)			
64,632	Net Operating Expenditure			(61,526)			
3,208	Appropriations (to) / from Reserves	(1,860)	(2,870)	546,230	549,100	0	
(98,460)	Contribution (to) / from Mercury Abatement Reserve	(81,000)	(90,000)	(105,885)	(15,885)	18	
589,000	Contribution (to) / from Pensions Reserve			856,000			
(172,000)	Contribution (to) Capital Improvement Reserve	(167,000)	(167,000)	(167,000)	0	0	
(25,000)	Contribution (to) Cremator Repairs Reserve	(35,000)	(17,500)	(18,950)			
101,473	Asset Charge Contribution	120,810	117,690	117,690	0	0	
462,853	SURPLUS / (DEFICIT) FOR YEAR before Redistribution	244,650	322,320	1,166,559	844,239	262	
(200,000)	Less Redistribution during 2016/17	(487,000)	-(821,925)	(1,621,054)			
262,853	NET SURPLUS/DEFICIT for the year	(242,350)	(499,605)	(454,495)			
486,752	Reserves Brought Forward 2015/16	749,605	749,605	749,605			
749,605	Reserves as at 31st March 2017	507,255	250,000	295,110			

UNIT COSTS (excluding Asset Charges & Direct Revenue Financing)

	2016/17 £	2015/16 £
Total Expenditure	318.36	340.55
Less recovered by fees & charges	710.86	697.07
Net Surplus per Cremation	392.50	356.52
Number of Cremations	2,324	2,118

Revenue Reserves			
	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
Bal b/fwd at start of year after redistribution	749,605	749,605	749,605
Surplus / (Deficit) in the year	(242,350)	(533,453)	(454,495)
Bal c/fwd before carry forward	507,255	216,152	295,110
Carry forward to 2017/18		33,848	45,110
Bal c/fwd	507,255	250,000	250,000
Minimum working balance required - (10%) of turnover b/f	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve			
	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
Bal b/fwd at start of year	403,678	403,678	403,678
£45 Surcharge	81,000	90,000	105,885
Expenditure in year			-
	484,678	493,678	509,563

Equipment Replacement Reserve			
	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
Bal b/fwd at start of year	26,800	26,800	26,800
Contributions from revenue	5,360	1,370	2,270
Expenditure in year	26,000	28,170	28,170
Balance c/fwd at end of year	6,160	-	900

Organ Reserve			
	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
Bal b/fwd at start of year	6,000	6,000	6,000
Contributions from revenue	1,500	1,500	1,500
Expenditure in year			
Balance c/fwd at end of year	7,500	7,500	7,500

Cremator Repairs Reserve			
	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
Bal b/fwd at start of year	87,161	87,161	87,161
Contributions from revenue	35,000	17,500	18,950
Expenditure in year		0	
Balance c/fwd at end of year	122,161	104,661	106,111

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

	Original Budget 2016/17 £	Revised Budget 2016/17 £	Outturn 2016/17 £
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Mercury Abatement Plant, Cremators & building works			
Balance b/fwd			
In year spend			
Transfer to other reserves			
C/fwd end of year	-	-	-

Chapel Refurbment			
Balance b/fwd	72,000	72,000	72,000
In year spend	(144,000)	(159,800)	(86,967)
Transfer from reserves	72,000	87,800	87,800
Contribution from revenue			
C/fwd end of year	-	-	72,833

Car Park			
Balance b/fwd			
In year spend			
Transfer from reserves			
C/fwd end of year	-	-	0

Reception Area & Admin Block			
Balance b/fwd			
In year spend	(2,699)		
Transfer from reserves			
Contribution from revenue			
C/fwd end of year	- 2,699	-	-

Strewing Grounds			
Balance b/fwd	13,000	13,000	13,000
In year spend	(13,000)		
Transfer to other reserves		-13,000	(13,000)
C/fwd end of year	-	-	-

Heat Exchange & Boiler			
Balance b/fwd			
In year spend	(2,408)		(2,150)
Transfer from other reserves			2,150
C/fwd end of year	- 2,408	-	-

Unallocated			
B/fwd start of year	690,923	690,923	690,923
In year spend			
Transfer to/from other reserves	(72,000)	(74,000)	(76,950)
Appropriation to Revenue			(550,000)
Contribution from revenue	167,000	167,000	167,000
C/fwd end of year	785,923	783,923	230,973

Total - all schemes			
B/fwd start of year	775,923	775,923	775,923
In year spend	(162,107)	(159,800)	(89,117)
Transfer to/from other reserves			0
Appropriation to Revenue			(550,000)
Contribution from revenue	167,000	167,000	167,000
C/fwd end of year	780,816	783,123	303,806

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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