

The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

Please ask for Amanda Clayton

Direct Line 01246 34 5273

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7 December 2018

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on MONDAY, 17 DECEMBER 2018 at 1.00 pm in Chamber 1 at North East Derbyshire District Council Offices, 2013 Mill Lane, Wingerworth, Chesterfield S42 6NG, 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 24th September 2018 (Pages 3 - 6)
4. Estimates of Revenue Expenditure for Years ending 31 March 2019 Onwards (Pages 7 - 28)
5. Local Government Act 1972 - Exclusion of the Public
6. Chesterfield Crematorium Fees and Charges 2019/20 (Pages 29 - 40)
7. Bereavement Services Manager's Report (Pages 41 - 46)

Yours sincerely,

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

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

Local Government and Regulatory Law Manager and Monitoring Officer
(Chesterfield Borough Council)

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

Monday, 24th September, 2018

Present:-

Councillor Ludlow (Chair)

Councillors Blank
 P Gilby
 Gordon

Councillors Lilley
 Ritchie
 Smith

*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 Bagley, Diouf and Gilmour.

**12 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON
22ND MAY, 2018**

That the minutes of the Chesterfield and District Joint Crematorium Committee on 22 May 2018 be approved as a true record 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 2018.

It was noted that the number of cremations was more than forecast for the year to date and that there was a healthy variance. There had been an underspend on staffing due to illnesses and people moving on, however the adverse weather conditions over the summer meant that emergency repairs to the footpaths were necessary.

The Chapel refurbishment programme was not yet complete, the toilets being an ongoing job but the project was still within budget.

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 SERVICES MANAGER'S REPORT

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

It was noted that the number of cremations for April to August 2018 was higher than the last 7 years. There was a decrease in cremations from West Derbyshire due to the opening of a new crematorium in Alfreton.

The report advised that a new NHS medical examiner would be appointed and that the Crematorium had been awarded a Green Flag Award recognising the high standard of its outdoor spaces.

It was reported that a number of suggestions had been received via a questionnaire at the Open Day along with those from staff development and conversations with service users. The Bereavement Services Manager also reiterated his thanks to Councillor Bagley and Councillor P Gilby for their contribution to the Memorial Service.

The committee discussed the increase in numbers of those that die destitute and requested that the Bereavement Services Manager provide the latest figures at the next meeting.

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 & INCOME FOR YEARS ENDING 31ST MARCH 2019 onwards

Meeting: Chesterfield and District Joint Crematorium
Committee

Date: 17th December 2018

Cabinet portfolio: N/A

Report by: Bereavement Services Manager
Clerk & Treasurer

For publication

1.0 PURPOSE OF REPORT

1.1 To present for Members consideration the Committee's revenue estimates for 2018/19 to 2021/22, as detailed in the attached appendices:

Appendix 1 - Detailed Estimates

Appendix 2 - Details of Major variations in 2018/19

Appendix 3 - Notes on 2019/20 estimates

Appendix 4a - Reserves Forecasts

Appendix 4b - 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. (para 3.4 & 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 £498,860 to the Constituent Authorities be approved for 2018/19.
- 2.4 That the planned use of reserves be approved (para 6.0).

3.0 Revised 2018/19

- 3.1 There is a reported deficit of £19,830 in 2018/19 compared to the original breakeven budget. However, this deficit is all due to carry forwards approved at the Joint Board meeting on 22nd May 2018 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 £498,860.
- 3.2 Details of the variations are shown in **Appendix 2** and summarised below:

Table 1: Variances – Original to Revised 2018/19			
Para. Ref.		Amount £	Over/(Under)
	Original Budget	0	
	<u>+/- Variances in the year:</u>		
3.3.1	Employees	(1,220)	Under-spend
3.3.2 & 3.3.5	Premises	87,885	Over-spend
	Transport	130	Over-spend

3.3.4	Supplies & Services	860	Over-spend
	Central /Admin Support	4,560	Over-spend
	Capital Charges	(550)	Under-spend
3.3.4	Income	37,550	Over-spend
3.3.5	Movement to reserves	(36,500)	Under-spend
	Decreased re-distribution	(72,885)	Under-spend
	Revised Out-turn	19,830	Deficit

Source: Appendix 1

3.3 Explanation of Significant Variances

3.3.1 Employees:

- There has been an underlying saving on staffing costs this year due to vacant posts however the Bereavement Services Manager has requested that £10,330 be carried forward to 2019/20 in order to extend the contract of the fixed term contract employee (see Bereavement Services Manager Report). There have been some unforeseen cost pressures that have had to be built into the budgets for example the pay award for staff at lower grades was more than originally budgeted and the payment of holiday pay on overtime payments following a successful Court case.

3.3.2 Premises:

- The cremator repairs budget has been increased by £63.6k mainly to reflect the new maintenance contract arrangements but there is a one-off spend this year of £3.6k to cover an upgrade to the PC's that operate the cremators and some duct work. This increase will partly be met by the removal of the £35k contribution to the Cremator Repairs Reserve (see 3.3.5) and has also saved £30k to £40k/cremator of capital expenditure over the next few years in respect of new hearths and relining.
- £6.8k savings in utility expenditure, mainly on gas costs

- £12k for the emergency repairs to the paths approved at the Joint Board meeting on the 24th September
- £19,120 has been added to the budgets to cover repairs/improvements highlighted in the Management Improvement Plan as follows:
 - £13,670 - for the waiting room toilets (£12,070 carry forward)
 - £1,900 – for the memorialisation of rose beds (carry forward)
 - £2,900 – routine repair to paths (carry forward)
 - £650 – new signage (carry forward)

3.3.3 Supplies & Services:

- Carry forward from 2017/18 - £2.5k for the refurbishment of the mess room identified in the Management Improvement Plan. A further £3.7k has been added to this budget due to identification of asbestos during the project.
- £3.1k decrease in Organist fees (see Managers Report dated 22nd May)
- £2.3k saving on insurance premiums

3.3.4 Income:

- A fee increase from £730 to £750 to the main cremation fee (incl Mercury Abatement & Medical Referees fees) is being proposed from January 2019 (see the Bereavement Managers Fees & Charges Report), which will generate £9,650 more income in 2018/19. However, the base budget was overstated which after adjustment means that there is an overall decrease of £32,050 in budgeted income. There is no proposal to increase the fee for the early service (£560 fully inclusive) or to charge for children but this maintains a balanced budget in the face of some increased costs e.g. new cremator repairs contract, staffing costs etc.

- The budgets for the miscellaneous income and other sales for example memorials have been reviewed and have been reduced by £12k however £6k of this relates to the removal of organist fee income
- A payment of £7k has been estimated from CAMEO.

3.3.5 Reserves

- The £35k contribution to the cremator repairs reserve has been removed as this is no longer required due to the introduction of the new 5 year maintenance contract (see 3.3.2)
- The £1.5k contribution to the organ reserve has been removed as the Crematorium is no longer offering this service directly.

3.4 Capital Projects

- Capital Improvement Reserve (see para 6.7) – £25k was carried forward from 2017/18 to complete the chapel refurbishment. The area near the exit has now been re-surfaced and refurbishment of the toilets is scheduled for January 2019.

4 ESTIMATES 2019/20

4.1 There is an estimated revenue surplus for the next financial year of **£533,265 (Appendix 1)** prior to any re-distribution after allowing for:

- A cremation fee increase of approximately 2.7% in January 2019 and 2020
- A pay award of 2% for 2019/20
- Revised cremation income based on 2,000 cremations

4.2 Expenditure to be funded from reserves

It is proposed to spend an additional £29k from reserves in 2019/20 (see para 6.7).

5.0 **MEDIUM TERM FORECASTS**

5.1 The key assumptions made in producing the forecasts in Appendix 1 for 2020/21 and 2021/22 include:

- Pay awards of 2.5% over the next few years
- A cremation fee increase of approximately 2.6% in 2020/21 and 2021/22 in order to achieve a balance budget
- Setting aside the Mercury Abatement surcharge income of £106,000 pa into a reserve for future replacements
- A revenue contribution of £90k in 2020/21 and 2021/22 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 £750 from January 2019. 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 £498k. 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 2018/19 is £722,756. The £53 charge per cremation is still being made even though the plant is installed and will be set aside for future replacement works. It is estimated that the cremators are approximately half way through their original useful life. The Bereavement Services Manager has reviewed the balance on the reserve and projected contributions and currently views these to be sufficient. However, due to the potential significant cost of replacing the cremators in the future this reserve will be reviewed annually.
- 6.4 **Equipment Replacement Reserve – Appendix 5a** shows that the opening balance at the start of 2018/19 was £6,260. 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 £9,000 in 2018/19. It is proposed to cease contributions to this reserve now that the Crematorium no longer directly offers an organist service but at present to maintain the reserve to fund any repairs.
- 6.6 **Cremator Repairs Reserve – Appendix 5a** shows an opening balance of £333k. Since the last budget setting the Crematorium has entered into a 5 year servicing agreement. The majority of the routine maintenance will be covered by this contract so it is proposed to cease contributions to this reserve but at present to maintain the reserve at its current level in

case of unforeseen works outside of the contract. This situation will be kept under review.

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. As the original survey is now three years old the Bereavement Services Manager has reviewed the plan. The budget for 2018/19 onwards has been amended to reflect this, namely the purchase of a new triple mower for £29k in 2019/20 and £14k in 2021/22 to refurbish the garage area. This leaves a projected balance on the reserve of £589k at the end of 2021/22. It is therefore viewed that the 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 it is viewed that these are sufficient to meet the Crematoriums requirements over the medium term.

Reserve	2018/19 Original	2018/19 Revised	2019/20 Estimate	2020/21 Estimate	2021/22 Estimate
Mercury Abatement	710	723	829	935	1,041
Equipment	12	12	17	16	22
Organ	10	9	9	9	9
Cremator Repairs	141	333	333	333	333
Capital Improvement	361	361	422	512	589

Total Earmarked Reserves	1,234	1,438	1,610	1,805	1,994
Revenue Reserves	250	250	250	250	250
Total Reserves	1,484	1,688	1,860	2,055	2,244

7.0 REDISTRIBUTION TO CONSITUENT AUTHORITIES

7.1 The last redistribution took place in 2017/18 when £512k 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 in 2018/19 will be £498,860.

7.3 Based on the number of cremations from each area over 3 years the distribution of the £498,860 would be as follows:

Proposed Distribution to Constituent Authorities

	Proportion	Share
Chesterfield	55%	£274,373
North East Derbyshire	31%	£154,647
Bolsover	14%	£69,840
Total	100%	£498,860

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 £498,860 to the Constituent Authorities be approved for 2018/19.

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 2018/19 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 345596 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 1	Detailed estimates
Annexe 2	Details of major variations in 2018/19
Annexe 3	Notes on 2019/20 estimates
Annexe 4a	Reserves Forecast
Annexe 4b	Capital Improvement Reserve

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE
Estimates of Revenue Expenditure and Income
2018/19, 2019/20, 2020/21 & 2021/22

	Actual 2017/18	Original Budget 2018/19	Revised Budget 2018/19	Original Budget 2019/20	Original Budget 2020/21	Original Budget 2021/22
Expenditure						
Employee Expenses	308,561	351,150	349,930	360,490	361,050	370,970
Premises Related Expenses	228,305	200,685	288,570	263,375	279,390	269,460
Minor Capital expenditure direct from capital					13,700	
Transport Related Expenses	3,691	4,550	4,680	4,720	4,740	4,760
Supplies & Services	123,410	128,810	129,670	122,250	122,480	122,680
Agency & Contracted Services	12,660	13,110	13,110	13,530	14,010	14,500
Central, Departmental and Technical Support	70,215	76,690	81,250	86,100	88,360	90,920
Capital Charges	112,579	124,900	115,530	113,250	111,850	100,500
Direct Revenue Financing of Capital	425	990	440	450	450	460
Total Expenditure	859,846	900,885	983,180	964,165	996,030	974,250
Income						
Fees & Charges - Cremation Fees	1,432,338	1,342,100	1,310,050	1,348,650	1,387,250	1,425,850
- Sales	8,255	4,570	6,570	6,570	6,570	6,570
- Other	42,505	45,390	37,890	37,890	37,890	37,890
- Mercury Abatement	118,048	106,000	113,000	106,000	106,000	106,000
Other Income	73,842	87,530	80,530	86,430	87,180	87,620
Total Income	1,674,988	1,585,590	1,548,040	1,585,540	1,624,890	1,663,930
Net (Cost)/Income of Service	815,142	684,705	564,860	621,375	628,860	689,680
Asset Charge Contribution	112,579	124,900	115,530	113,250	111,850	100,500
Contribution to Capital Replacement Reserve	(90,000)	(90,000)	(90,000)	(90,000)	(76,300)	(90,000)
£53 surcharge to Mercury Abatement Reserve	(107,193)	(106,000)	(106,000)	(106,000)	(106,000)	(106,000)
Contribution (to)/from Organ Reserve	(1,500)	(1,500)	0	0	0	0
Contribution to Cremator Repairs Reserve	(226,873)	(35,000)	0	0	0	0
Contribution to Equipment Replacement Reserve	(5,360)	(5,360)	(5,360)	(5,360)	640	(5,360)
Appropriations (to)/from Reserves	0	0	0	0	0	0
Redistribution to Constituent Authorities	(511,745)	(571,745)	(498,860)	(533,265)	(559,050)	(588,820)
SURPLUS/ (DEFICIT) IN YEAR	(14,950)	0	(19,830)	0	0	0
Reserves Brought Forward	749,605	250,000	280,160	260,330	250,000	250,000
Revenue Reserve Carried Forward	280,160	250,000	260,330	250,000	250,000	250,000
Number of Cremations	2,267	2,000	2,000	2,000	2,000	2,000

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APPENDIX 2**CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE**

Revised Estimate 2018/19 – Details of Major Variations		+Increase
Net Expenditure (increased by £19,830)		(Reduction)
1. <u>Employee Expenses</u>		
	Misc Staffing variances i.e. vacant posts	(1,220)
2. <u>Premises Related Expenses</u>		
	Cremator repairs i.e. new contract	63,600
	Decrease in Utility charges	(6,835)
	Carry forward 17/18 - repairs in management plan	17,520
	Increase for waiting room toilets	1,600
	Emergency repairs to paths	12,000
3. <u>Transport Related Expenses</u>		
	Insurance	130
4. <u>Supplies and Services</u>		
	Carry forward 17/18 – repairs in management plan	2,500
	Insurance	(2,290)
	Organist fees	(3,100)
	Increase for Mess Room refurbishment	3,750
	Reduction in contribution to Cremator Repairs Reserve (see para 3.3.5)	(35,000)
	Reduction in contribution to Organ Reserve (see para 3.3.5)	(1,500)
5. <u>Central Admin Support</u>		
	Increase in various recharges	4,560
6. <u>Capital Charges</u>		
	Change in Accounting Policy	(550)
7. <u>Income</u>		
	Decrease in Cremation income	32,050
	CAMEO income	(7,000)
	Miscellaneous income	6,060
	Decrease in Organist Fee income	6,440
8.	Decrease in re-distribution to constituent authorities	(72,885)
Total		19,830

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CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

Notes on 2019/20 Estimates

1. Inflation

- a) Pay Award Manual & Staff min 2.0%

2. Premises

- a) £2k included for new signage (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 Band B cremations to £750 in 2019 and £770 in 2020.

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Revenue Reserves						
	Outturn 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Bal b/fwd at start of year after redistribution	295,110	250,000	280,160	260,330	250,000	250,000
Surplus / (Deficit) in the year	(14,950)	0	(19,830)	(10,330)	0	0
Bal before c/fwd	280,160	250,000	260,330	250,000	250,000	250,000
Carry forward to 2018/19	(30,160)	0	(10,330)	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 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Bal b/fwd at start of year	509,563	603,563	616,756	722,756	828,756	934,756
£53 Surcharge	107,193	106,000	106,000	106,000	106,000	106,000
Transfer to Capital Reserve						
	616,756	709,563	722,756	828,756	934,756	1,040,756

Equipment Replacement Reserve						
	Outturn 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Bal b/fwd at start of year	900	6,260	6,260	11,620	16,980	16,340
Contributions from revenue	5,360	5,360	5,360	5,360	5,360	5,360
Expenditure in year					- 6,000	
Balance c/fwd at end of year	6,260	11,620	11,620	16,980	16,340	21,700

Organ Reserve						
	Outturn 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Bal b/fwd at start of year	7,500	9,000	9,000	9,000	9,000	9,000
Contributions from revenue	1,500	1,500	-	-	-	-
Expenditure in year						
Balance c/fwd at end of year	9,000	10,500	9,000	9,000	9,000	9,000

Cremator Repairs Reserve						
	Outturn 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Bal b/fwd at start of year	106,111	106,111	332,984	332,984	332,984	332,984
Contributions from revenue	226,873	35,000	-	-	-	-
Expenditure in year						
Balance c/fwd at end of year	332,984	141,111	332,984	332,984	332,984	332,984

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

	Outturn 2017/18	Original Budget 2018/19 £	Revised Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
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	72,833		25,242			
In year spend	(97,131)		(25,242)			
Transfer from other reserves	49,540					
Contribution from revenue						
C/fwd end of year	25,242	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						
In year spend						
Contribution to other reserves						
Contribution from revenue						
C/fwd end of year	-	-	-	-	-	-
New Mower						
Balance b/fwd						
In year spend				(29,000)		
Transfer from other reserves				29,000		
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	230,973	271,433	271,433	361,433	422,433	512,433
In year spend						
Transfer to/from other reserves	-49,540			(29,000)		-13670
Appropriation to revenue						
Contribution from revenue	90,000	90,000	90,000	90,000	90,000	90,000
C/fwd end of year	271,433	361,433	361,433	422,433	512,433	588,763
Total - all schemes						
B/fwd start of year	303,806	271,433	296,675	361,433	422,433	512,433
In year spend	(97,131)	0	(25,242)	(29,000)	0	(13,670)
Transfer from other reserves			0	0	0	0
Appropriation to revenue						
Contribution from revenue	90,000	90,000	90,000	90,000	90,000	90,000
C/fwd end of year	296,675	361,433	361,433	422,433	512,433	588,763

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