



Please ask for Amanda Clayton
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The Chair and Members of
Chesterfield and District Joint
Crematorium Committee

15 May 2019

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on THURSDAY, 23 MAY 2019 at 1.00 pm in Chamber 2, North East Derbyshire District Council, 2013 Mill Lane, Wingerworth S42 6NG, the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Appointment of a Chair (to be appointed from North East Derbyshire District Council)
2. Appointment of a Vice-Chair (to be appointed from Bolsover District 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 11 March, 2019 (Pages 3 - 6)
6. Remembering Srebrenica (Pages 7 - 8)
7. Accounts for the year ended 31st March 2019 (Pages 9 - 22)

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8. Local Government Act 1972 - Exclusion of the Public
9. Bereavement Services Manager's Report (Pages 23 - 28)
10. Review of Assets and Reserves (Pages 29 - 42)
11. Response to Review of Crematoria Provision (Pages 43 - 58)

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 CREMATORIUM COMMITTEE**Monday, 11th March, 2019**

Present:-

Councillor Ludlow (Chair)

Councillors P Gilby
Gilmour
GordonCouncillors Kerry
Lilley
Serjeant

*Matters dealt with under the Delegation Scheme

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

No declarations were received.

24 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor A Diouf and Councillor Ritchie.

**25 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON 17
DECEMBER, 2018**

That the minutes of the Chesterfield and District Joint Crematorium Committee on 17 December 2018 be approved as a true record and signed by the Chair.

26 BUDGET MONITORING REPORT - PERIOD 10

The Senior Accounting Technician submitted a report on the Period 10 Budget Monitoring position as at the end of January 2019.

It was noted that there was a favourable profiled variance and that the income was up £40k due to an increase in the number of cremations. It was expected that this would continue and the final budget would be better than forecast.

The committee heard that the cost of the temporary toilets may be higher than first thought.

RESOLVED –

That the report be noted.

REASON FOR DECISION

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

27 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.

28 BEREAVEMENT SERVICES MANAGERS REPORT

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

The committee heard that a satisfaction survey had been sent out to Funeral Directors and Ministers and that the feedback was very positive. The intention was to repeat the survey each year in order to help with continuous improvement.

It was noted that this year marks the 60th anniversary of the official opening of the crematorium and the Service of Remembrance will take place in October to coincide with the commemorations.

The Chair thanked the Bereavement Services Manager for his dedication and ongoing commitment to the Crematorium.

RESOLVED –

1. That the report be noted.
2. That the staff be thanked for their support in achieving excellent customer satisfaction results.

REASON FOR DECISION –

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

29 RECYCLING OF METALS - DONATION TO CHARITY REPORT

The Bereavement Services Manager presented a report on the surplus derived from the recovery of metals following cremation. It was explained that the number of enquiries from charities hoping to receive the surplus had increased significantly.

RESOLVED –

That the committee approve the nomination of the Chesterfield Branch of CRUSE Bereavement Care and Derbyshire Asbestos Support to receive an equal share of the surplus funds from the scheme for the next 12 months with further nominations presented to the Committee in March 2020.

REASON FOR DECISION –

1. The Chesterfield Branch of CRUSE Bereavement Care's core function is to offer support, advice and information to the people of North East Derbyshire, Bolsover and Chesterfield when someone dies and work to enhance our society's care of bereaved people. Supporting information is attached at Appendix A.
2. A considerable element of the Derbyshire Asbestos Support team is their specific support to those left behind after an asbestos related death. This support includes dealing with statutory agencies (such as DWP, Pension Service, and Coroner) and helping with probate and other official documents. It also accompanies the bereaved to inquests and assistance with a posthumous compensation claim (if not claimed in life). The Team also administer regular support group meetings, befriending schemes, telephone support and regular newsletters. Supporting Information is attached at Appendix A.

30 BEREAVEMENT SERVICES RISK REGISTER REPORT

The Bereavement Services Manager presented a report on the risks to Chesterfield and District Crematorium and the actions taken to manage each risk. Amendments to the Register made since the previous year were highlighted to the committee.

RESOLVED –

That the Register amendments be noted and that the Risk Register for 2019 be approved.



Ministry of Housing,
Communities &
Local Government

Lord Bourne of Aberystwyth
Minister for Faith

**Ministry of Housing, Communities and Local
Government**

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Local Authority Leaders in England

www.gov.uk/mhclg

11 April 2019

Dear Leader,

I am writing to you in my capacity as Minister for Faith to urge you to support the timely and important work of Remembering Srebrenica.

Remembering Srebrenica, funded by the Ministry of Housing, Communities and Local Government, is a UK charitable initiative that works to commemorate the victims of Srebrenica, the worst atrocity committed on European soil since the Second World War.

Since its formation in 2013, the organisation has held over 6,000 memorial activities bringing communities together across the country to remember the devastating consequences of hatred and to pledge to build a stronger, more cohesive society here in the UK.

I am inviting you to join in the commemorations of Srebrenica Memorial Week by holding a memorial event at your local authority between the 7th- 14th July.

Srebrenica Memorial Week 2019 marks the 24th anniversary of the genocide and the campaign of ethnic cleansing against the Bosnian Muslim population, which saw thousands of people killed, displaced, and sexual violence used against women on a widespread and systematic scale.

Remembering Srebrenica's theme for 2019 is 'Bridging the Divide: Confronting Hate', which invites us to see how building bridges can confront segregation that divides communities and the importance of recognising that there is more that unites us than divides us.

I would strongly urge you to join councils such as Coventry, Bournemouth and Newcastle in commemorating Srebrenica. The team at Remembering Srebrenica can offer resources, event templates, speeches and other support so that you can easily commemorate.

Commemorating Srebrenica Memorial Day is a powerful way of bringing different communities together in your local authority against hatred, discrimination and extremism.

I very much hope I can count on your support. Now, more than ever, it is vital that communities unite together by building bridges and confronting hate.

For more information on holding an event in Srebrenica Memorial Week 2019, including access to resources and support, email the Remembering Srebrenica team at events@srebrenica.org.uk or call 0121 454 3343.

A handwritten signature in black ink, appearing to read 'N. Bourne', with a long horizontal stroke extending to the right and a short diagonal stroke below it.

LORD BOURNE OF ABERYSTWYTH

For publication

Accounts for the Year Ended 31st March 2019

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 23rd May, 2019

Portfolio: Cabinet Member for Health and Wellbeing

Report by: Treasurer to the Committee & Bereavement Services
Manager

For publication

1.0 Purpose of the report

1.1 To report the Final Accounts of the Joint Committee for the year ended 31st March 2019 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 are approved.

3.0 Outturn

3.1 Appendix A is the Committee's Revenue Account for 2018/19 and shows a net surplus of £572,913 before any re-distribution of accumulated surpluses to the constituent authorities, compared with the revised estimated surplus of £479,030. The outturn surplus prior to any re-distributions is therefore, £93,883 more than the revised forecast. The variations to the budget are as follows:

Table 1: Significant Variations Revised Budget to Out-turn

| Description | Variance Adverse/ (Favourable) £'000 |
|--|--------------------------------------|
| Employees - 3.2.1 Wages & Agency Staff underspend | (5) |
| Premises - 3.2.2 General Repairs - 3.2.3 Service Improvement Plan - 3.2.4 Trees & Shrubs - 3.2.5 Utilities - 3.2.6 Misc items - 3.2.7 Repairs to Cremators | 6 (2) (4) 1 1 2 |
| - 3.2.8 Transport costs | (2) |
| Supplies & Services - 3.2.9 Service Improvement Plan - 3.2.10 Other under spends | 3 (1) |

| | |
|---|-------------|
| Income | |
| - 3.2.11 Cremation fees & Medical Referees Fees | (85) |
| - 3.2.12 Other income | (8) |
| Overall Decrease in Net Expenditure | (94) |

3.2 The main variances are:

3.2.1 Employee Costs – there was an underspend of £5k mainly caused by vacant posts. However this has caused a delay in the project to digitalise the records therefore the Manager has requested a carry forward into 2019/20 to cover the cost of this staff member for a further six months in order that the project can be completed (see para. 3.3).

3.2.2 General Repairs & Maintenance – there was an overspend of £6k caused by a variety of minor items for example asbestos survey (£2k), asbestos removal, damage to canopy etc.

3.2.3 Service Improvement Plan – there was an overall underspend of £2k on projects. The Waiting Room toilets were virtually completed at year-end and there is a projected overspend of £3k although final invoices had not been received. The overspend was caused by the need to provide temporary toilets whilst the work was completed. There was a £4k underspend on the rose beds improvements however the work has not been fully completed and the Manager has requested a carry forward (see para. 3.3). There was a minor underspend of £1k on the projects to improve the paths and signage.

- 3.2.4 There was an underspend of £4k on trees and shrubs used for planting the grounds.
- 3.2.5 Utilities – minor £1k overspend.
- 3.2.6 There was an overspend of £1k on other minor premises costs.
- 3.2.7 Cremator Repairs – an overspend of £2k on repairs outside the maintenance contract for example external engineers advice.
- 3.2.8 General transport costs were under spent by £2k, mainly on car allowances and petrol.
- 3.2.9 There was a £3k overspend on the Mess Room refurbishment mainly due to the discovery of asbestos and the associated costs of a survey and removal.
- 3.2.10 Within supplies and services there were other miscellaneous underspends totalling £1k.
- 3.2.11 Cremations numbers were 122 higher than the revised budget estimate increasing income by £85k.
- 3.2.12 Other income e.g. sale/renewal of memorials, other fees, interest on cash balance etc was £8k over budget.

3.3 Carry Forwards

There are two schemes that require carrying forwards to 2019/20 totalling £14,330. The requests are shown in the table below:

Table 2: Carry forward requests

| | £ |
|---------------------------|----------|
| Staffing | |
| • Fixed term staff member | 10,330 |

| | |
|-------------------------------------|---------------|
| Premises | |
| • Memorialisation of rose beds | 4,000 |
| Total Carry Forward Requests | 14,330 |

If the carry forward requests are approved, the under spend in the year reduces to £79,550 and the surplus in 2018/19 reduces to £558,583.

3.4 Cremations

The table below shows the number of cremations by area over recent years. The number of cremations decreased during 2018/19 by 145, compared to a decrease of 57 in 2017/18.

Table 3: Number of Cremations

| Authority | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|--|----------------|----------------|----------------|----------------|
| Chesterfield BC | 951 | 1,043 | 1,052 | 1,006 |
| North East DDC | 517 | 608 | 572 | 570 |
| Bolsover DC | 263 | 293 | 308 | 248 |
| Sub-Total Constituent Authorities. | 1,731 | 1,944 | 1,932 | 1,824 |
| Other Areas | 387 | 380 | 335 | 298 |
| Total Cremations | 2,118 | 2,324 | 2,267 | 2,122 |
| Change year on year | (120) | 206 | (57) | (145) |

Cremations from within the area decreased by 108, and those from outside the Constituent Authorities decreased by 37.

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 2018/19

| | Revised Estimate £'000 | Actual £'000 | Change £'000 |
|--|-----------------------------------|-------------------------|-------------------------|
| Reserves as at 31st March 2018 | 280 | 280 | - |
| + /(-) Surplus/(Deficit) in 2018/19 | 479 | 573 | 94 |
| + /(-) Redistribution to Authorities | (499) | (499) | - |
| Accumulated Reserves as at 31st March 2019 before Carry Forwards | 260 | 354 | 94 |
| + /(-) Carry forward requests | (10) | (14) | (4) |
| Balance after 2018/19 Carry Forwards | 250 | 340 | |

Source: Appendix A

After the redistribution of £499k and carry forwards the current balance is £340k. The Committee's policy for the Revenue Reserve is to maintain a minimum balance of 10% of turnover, equivalent to £250k. This £90k additional surplus will be retained in the Revenue Reserve to meet future needs or redistributed to the constituent authorities at a later date.

- 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 2018/19 was £729,169, up slightly on the revised budget of £722,756 due to increased cremations and income.
- 4.4 The Equipment Replacement Reserve which provides for the replacement of mowers, etc has a balance of £11,620.
- 4.5 The Organ Replacement Reserve has a balance of £9,000. This reserve will be retained to cover the cost of any significant repairs to the organ.
- 4.6 The Cremator Repairs Reserve has a balance of £332,984. The Crematorium entered into a five year maintenance contract this year. However this reserve will be retained to cover the cost of any significant repairs to the cremators and associated machinery not covered by the contract for example duct work etc.
- 4.7 The Capital Improvement Reserve has a balance of £376,335. The balance includes £15k earmarked for the refurbishment of the toilets in the chapel which was not completed during the year.
- 4.8 The Committee's Financial Strategy will be considered again at the December meeting when future plans taking into account any agreed revised level of fees will be reviewed.

4.9 Pensions - In the balance sheet, the pension net fund deficit (£972k) 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 deficit increased significantly (£133k) from 2017/18. It should be pointed out that the triennial valuation will be carried out this year and that may mean that contribution rates may have to increase in the future to address this deficit.

4.10 There has been a decrease in debtors (£122k) compared to 2017/18 however significantly more invoices were raised to Funeral Directors in March 2018 than March 2019.

5.0 Redistribution

5.1 A redistribution of £499k has been made to the constituent authorities as agreed at the Joint Board meeting on 17th December 2018.

5.2 The amount redistributed to each authority is as follows:

| | |
|-----------------|-------|
| Chesterfield BC | £274k |
| North East DC | £155k |
| Bolsover DC | £70k |
| | £499k |

6.0 Future Costs

6.1 As part of the Service Improvement Plan there remains £15k of work to be carried out as part of the chapel refurbishment. This will be funded from 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 are approved.

9.0 Reasons for recommendations

9.1 To ensure that Joint Committee approves the Statement of Accounts for 2018/19 and that a balanced revenue budget is maintained for 2019/20.

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. Titles of background documents used: | |

- Accounting Records
- Final Account Working Papers

Location:
Accountancy Services Section

This must be made available to the public for up to 4 years.

Annexes to the report

| | |
|---------|--|
| Annex A | Revenue Account – year end 31 st March 2019 |
| Annex B | Balance Sheet – year end 31 st March 2019 |
| Annex C | Other Reserves – year end 31 st March 2019 |
| Annex D | Capital Improvement Reserve – year end 31 st March 2019 |

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

| Actual 2017/18 £ | | Original Budget £ | Revised Budget £ | Actual 2018/19 £ | Variance - Revised to actual Over / (Under) | | Carry forward £ |
|------------------------|--|-------------------------|------------------------|------------------------|---|------------|-----------------------|
| | | | | | £ | % | |
| | Expenditure | | | | | | |
| 308,561 | Employees | 351,150 | 349,930 | 345,203 | (4,727) | (1) | 10 |
| 228,305 | Premises | 200,685 | 288,570 | 292,336 | 3,766 | 1 | 4 |
| | Minor Capital expenditure direct from Revenue | | | 0 | 0 | 0 | |
| 3,691 | Transport | 4,550 | 4,680 | 2,714 | (1,966) | (42) | |
| 123,410 | Supplies and Services | 128,810 | 129,670 | 131,604 | 1,934 | 1 | |
| 12,660 | Agency and Contracted Services | 13,110 | 13,110 | 13,109 | (1) | (0) | |
| 70,215 | Central Administration Charges | 76,690 | 81,250 | 81,286 | 36 | 0 | |
| | Capital Financing Costs | | | 0 | | | |
| 112,579 | Asset Charges | 124,900 | 115,530 | 115,525 | (5) | (0) | |
| 425 | Direct Revenue Financing | 990 | 440 | 434 | (6) | (1) | |
| 859,846 | Total Expenditure | 900,885 | 983,180 | 982,211 | (969) | (0) | 14 |
| | Income | | | | | | |
| | Fees and Charges | | | | | | |
| 8,255 | ~ Sales | 4,570 | 6,570 | 7,815 | 1,245 | 19 | |
| 1,432,338 | ~ Cremation Fees | 1,342,100 | 1,310,050 | 1,392,634 | 82,584 | 6 | |
| 42,505 | ~ Other Fees | 45,390 | 37,890 | 42,505 | 4,615 | 12 | |
| 118,048 | ~ Mercury Abatement | 106,000 | 113,000 | 121,247 | 8,247 | 7 | |
| 73,842 | Other Income | 87,530 | 80,530 | 83,171 | 2,641 | 3 | |
| 1,674,988 | Total Income | 1,585,590 | 1,548,040 | 1,647,372 | 99,332 | 6 | |
| 815,142 | Net Service Surplus/(Deficit) before appropriations | 684,705 | 564,860 | 665,161 | 100,301 | 18 | |
| (839,000) | Pension Interest cost & expected return on assets | | | (972,000) | | | |
| (23,858) | Net Operating Expenditure | | | (306,839) | | | |
| (6,860) | Appropriations (to) / from Reserves | (6,860) | (5,360) | (5,360) | 0 | 0 | |
| (107,193) | Contribution (to) / from Mercury Abatement Reserve | (106,000) | (106,000) | (112,413) | (6,413) | 6 | |
| 839,000 | Contribution (to) / from Pensions Reserve | | | 972,000 | | | |
| (90,000) | Contribution (to) Capital Improvement Reserve | (90,000) | (90,000) | (90,000) | 0 | 0 | |
| (226,873) | Contribution (to) Cremator Repairs Reserve | (35,000) | 0 | 0 | 0 | | |
| 112,579 | Asset Charge Contribution | 124,900 | 115,530 | 115,525 | (5) | (0) | |
| 496,795 | SURPLUS / (DEFICIT) FOR YEAR before Redistribution | 571,745 | 479,030 | 572,913 | 93,883 | 20 | |
| (511,745) | Less Redistribution during 2018/19 | (571,745) | -(498,860) | (498,863) | | | |
| (14,950) | NET SURPLUS/DEFICIT for the year | 0 | (19,830) | 74,050 | | | |
| 295,110 | Reserves Brought Forward 2017/18 | 250,000 | 280,160 | 280,160 | | | |
| 280,160 | Reserves as at 31st March 2019 | 250,000 | 260,330 | 354,210 | | | |

UNIT COSTS (excluding Asset Charges & Direct Revenue Financing)

| | 2018/19 £ | 2017/18 £ |
|----------------------------------|--------------|--------------|
| Total Expenditure | 408.43 | 329.63 |
| Less recovered by fees & charges | 776.33 | 738.86 |
| Net Surplus per Cremation | 367.90 | 409.23 |
| Number of Cremations | 2,122 | 2,267 |

| CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE | | | | |
|--|-------------------------|--|-----------------------|-------------------------|
| <u>BALANCE SHEET AS AT 31st MARCH 2019</u> | | | | |
| <u>2017/18</u> | | | <u>2018/19</u> | |
| £ | £ | | £ | £ |
| | | <u>Fixed Assets</u> | | |
| 66,000 | | Investment Properties | 66,000 | |
| | | <u>Operational Assets</u> | | |
| 2,200,932 | | ~ Land and Buildings | 2,104,842 | |
| 37,404 | | ~ Vehicles, Plant & Equipment | 28,059 | |
| | | ~ Under Construction | | |
| | 2,304,336 | Total Long Term Assets | | 2,198,901 |
| | | <u>Current Assets</u> | | |
| 1,234 | | Stocks | 1,400 | |
| 330,240 | | General Debtors | 208,412 | |
| 1,432,239 | | Cash and Bank | 1,836,503 | |
| | 1,763,713 | | | 2,046,315 |
| | 4,068,049 | | | 4,245,216 |
| | | <u>Current Liabilities</u> | | |
| | (247,154) | Creditors | | (257,838) |
| | 3,820,895 | | | 3,987,378 |
| | | <u>Pensions</u> | | |
| 1,664,000 | | Pension Scheme Assets | 1,790,000 | |
| (2,503,000) | | Pension Scheme Liabilities | (2,762,000) | |
| | (839,000) | | | (972,000) |
| | <u>2,981,895</u> | Total Assets Less Current Liabilities | | <u>3,015,378</u> |
| | | Capital Financing Account | | 1,753,745 |
| | 1,858,745 | Fixed Asset Restatement Account | | 420,315 |
| | 420,315 | Pension Reserve | | (972,000) |
| | (839,000) | <u>Useable Reserves</u> | | |
| 280,160 | | Balances - Revenue Reserve | 354,210 | |
| 332,984 | | Cremator Repairs Fund | 332,985 | |
| 6,260 | | Equipment Replacement Reserve | 11,620 | |
| 9,000 | | Organ Reserve | 9,000 | |
| 616,756 | | Mercury Abatement Reserve | 729,169 | |
| 296,675 | | Capital Improvement Reserve | 376,334 | |
| | 1,541,835 | | | 1,813,318 |
| | <u>2,981,895</u> | Total Equity | | <u>3,015,378</u> |

| Revenue Reserves | | | |
|--|--|---|----------------------------------|
| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
| Bal b/fwd at start of year after redistribution | 250,000 | 280,160 | 280,160 |
| Surplus / (Deficit) in the year | 0 | (19,830) | 74,050 |
| Bal c/fwd before carry forward | 250,000 | 260,330 | 354,210 |
| Carry forward to 2019/20 | | 10,330 | 14,330 |
| Bal c/fwd | 250,000 | 250,000 | 339,880 |
| Minimum working balance required - (10%) of turnover b/f | (250,000) | (250,000) | (250,000) |

| Mercury Abatement Reserve | | | |
|----------------------------------|--|---|----------------------------------|
| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
| Bal b/fwd at start of year | 603,563 | 616,756 | 616,756 |
| £53 Surcharge | 106,000 | 106,000 | 112,413 |
| Expenditure in year | | | - |
| | 709,563 | 722,756 | 729,169 |

| Equipment Replacement Reserve | | | |
|--------------------------------------|--|---|----------------------------------|
| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
| Bal b/fwd at start of year | 6,260 | 6,260 | 6,260 |
| Contributions from revenue | 5,360 | 5,360 | 5,360 |
| Expenditure in year | | | |
| Balance c/fwd at end of year | 11,620 | 11,620 | 11,620 |

| Organ Reserve | | | |
|------------------------------|--|---|----------------------------------|
| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
| Bal b/fwd at start of year | 9,000 | 9,000 | 9,000 |
| Contributions from revenue | 1,500 | - | - |
| Expenditure in year | | | |
| Balance c/fwd at end of year | 10,500 | 9,000 | 9,000 |

| Cremator Repairs Reserve | | | |
|---------------------------------|--|---|----------------------------------|
| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
| Bal b/fwd at start of year | 106,111 | 332,984 | 332,984 |
| Contributions from revenue | 35,000 | | - |
| Expenditure in year | | | |
| Balance c/fwd at end of year | 141,111 | 332,984 | 332,984 |

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

| | Original Budget 2018/19 £ | Revised Budget 2018/19 £ | Outturn 2018/19 £ |
|--|------------------------------------|-----------------------------------|-------------------------|
|--|------------------------------------|-----------------------------------|-------------------------|

| 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 | 0 | 25,242 | 25,242 |
| In year spend | 0 | (25,242) | (10,340) |
| Transfer from reserves | 0 | 0 | 0 |
| Contribution from revenue | | | |
| C/fwd end of year | - | - | 14,902 |

| 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 | | | |
| Transfer from reserves | | | |
| Contribution from revenue | | | |
| C/fwd end of year | - | - | - |

| Strewing Grounds | | | |
|----------------------------|---|---|---|
| Balance b/fwd | | | |
| In year spend | | | |
| Transfer to other reserves | | | |
| C/fwd end of year | - | - | - |

| Heat Exchange & Boiler | | | |
|-----------------------------------|---|---|---|
| Balance b/fwd | | | |
| In year spend | | | |
| Transfer from other reserves | | | |
| C/fwd end of year | - | - | - |

| Unallocated | | | |
|---------------------------------|---------|---------|---------|
| B/fwd start of year | 271,433 | 271,433 | 271,433 |
| In year spend | | | |
| Transfer to/from other reserves | | | |
| Appropriation to Revenue | | | |
| Contribution from revenue | 90,000 | 90,000 | 90,000 |
| C/fwd end of year | 361,433 | 361,433 | 361,433 |

| Total - all schemes | | | |
|---------------------------------|---------|----------|----------|
| B/fwd start of year | 271,433 | 296,675 | 296,675 |
| In year spend | 0 | (25,242) | (10,340) |
| Transfer to/from other reserves | | | 0 |
| Appropriation to Revenue | | | 0 |
| Contribution from revenue | 90,000 | 90,000 | 90,000 |
| C/fwd end of year | 361,433 | 361,433 | 376,335 |

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

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