



CHESTERFIELD  
BOROUGH COUNCIL



North East  
Derbyshire  
District Council

Please ask for Amanda Clayton  
Direct Line: 01246 34 5273  
Email [democratic.services@chesterfield.gov.uk](mailto:democratic.services@chesterfield.gov.uk)

The Chair and Members of  
Chesterfield and District Joint  
Crematorium Committee

16 May 2022

Dear Councillor,

Please attend a meeting of the CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE to be held on TUESDAY, 24 MAY 2022 at 1.00 pm in Chesterfield and District Crematorium, Chesterfield Road, Brimington, Chesterfield S43 1AU, 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 21 March, 2022 (Pages 3 - 6)
6. Accounts for the Year Ended 31st March, 2022 (Pages 7 - 20)
7. Bereavement Services Manager's Report (To Follow)

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

Telephone: 01246 345 345, Text: 07960 910 264, Email: [info@chesterfield.gov.uk](mailto:info@chesterfield.gov.uk)

[www.chesterfield.gov.uk](http://www.chesterfield.gov.uk)

- *Report to follow*

Yours sincerely,

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

Head of Regulatory Law and Monitoring Officer

**CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE****Monday, 21st March, 2022**

Present:-

Councillor (Chair)

Councillors Holmes  
Ludlow

Councillors Mannion-Brunt

\*Matters dealt with under the Delegation Scheme

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

Councillor Dooley declared an interest in this item as she had prior involvement in discussions regarding the development of a new crematorium by Bolsover District Council.

**25 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor Blank (CBC), Councillor Innes (CBC), Councillor Parker (NEDDC), Councillor Powell (NEDDC), Councillor Renwick (NEDDC) and Councillor Watson (BDC).

**26 MINUTES OF THE JOINT CREMATORIUM COMMITTEE HELD ON 13  
DECEMBER, 2021****RESOLVED –**

That the Minutes of the Chesterfield and District Joint Crematorium Committee on 13 December, 2021 be approved as a correct record and signed by the Chair.

**27 BEREAVEMENT SERVICES MANAGER'S REPORT**

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

Information on cremation totals, comparisons with national and regional data, and geographical information on which areas funerals had been received from in 2021/22 was provided in Section 2 of the officer's report.

An update was provided on the environmental impact report. Some measures had been in place since 2019 but the pandemic had delayed progress in this area. A number of actions had subsequently been agreed and were either ongoing or completed.

**RESOLVED –**

1. That the report be noted.

**REASON FOR DECISION –**

1. To keep Members updated on the day-to-day operation of the Service.

**28 COVID-19 UPDATE**

The Bereavement Services Manager presented to the committee an overview of the response to the COVID-19 pandemic.

It was noted that the crematorium had been busy over the winter period but there had been no excess cremations. There were no limits in place on numbers attending services but some measures remained in place such as the availability of hand sanitiser and ventilating the chapel between services. No additional measures had been reactivated.

**RESOLVED –**

1. That the report be noted.
2. That Members give delegated authority for the Manager to re-activate any one of a range of measures at their discretion in response to immediate pressures from the Covid-19 Pandemic.

**29 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.

It was noted that in the Additional Foreseeable Risks section of the report, a proposal for a crematorium in Shirebrook had been included. The Director of Finance (Chesterfield Borough Council) advised that financial modelling could take place on the budgets, to assess the potential impact of a new Crematorium, and be presented to the committee at a future meeting. Councillor Dooley reminded the committee that she was a representative of Bolsover District Council.

A number of points from the register were highlighted as follows;

- The improvements to the ventilation system for the benefit of staff and guests
- The annual emissions testing in line with the Pollution Prevention and Control Act 1999 which was under the acceptable levels

- The back up of all cremation records on to the electronic system which had been delayed due to the impact of the pandemic but almost complete
- Continuing to monitor emerging technologies

**RESOLVED –**

1. That the Register Amendments be noted and that the Risk Register for 2022/23 is approved.
2. That the update on proposals for a new Crematorium at Shirebrook be noted.

**30 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 2022.

It was noted that there was a favourable variance due to delays in the service improvement programme caused by the pandemic. Staffing costs were also lower than expected as the annual pay award had been agreed but not yet processed.

Two capital schemes originally included in the 2021/22 budget were likely to take place in the next financial year. It was anticipated that the outturn for the year would be in line with the revised budget forecast.

**RESOLVED –**

1. That the report be noted

**31 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF THE PUBLIC**

**RESOLVED –**

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

**32 REVIEW OF MANAGEMENT PLAN AND RESERVES**

The Bereavement Services Manager submitted a report that provided information on the progress of management plan projects and improvements.

It was noted that the repair work to the office building roof at the crematorium was underway, the ventilation project had gone out to tender and improvements to the pond and woodland walk area would commence in the summer.

The committee was advised that due to the necessity for extended opening times during the pandemic, it had become a more frequent occurrence that mourners leave

the crematorium during hours of darkness. Therefore, a new lighting and CCTV plan was needed and would be presented to the next meeting of the committee for approval.

The Bereavement Services Manager explained to the committee that the process to procure a provider for music and media facilities within the chapel had taken place. A new supplier had been identified and the costs of replacement equipment were outlined.

**RESOLVED –**

1. That the update on ongoing improvement projects is noted along with the identification of the potential to develop the public car park areas.
2. That Delegated Authority be given to the Manager to approve spend of up to £25,000 for the replacement of Music and Media System for Chapel.

## **For publication**

### **Accounts for the Year Ended 31<sup>st</sup> March 2022**

---

Meeting: Chesterfield and District Joint Crematorium Committee

Date: 24<sup>th</sup> May, 2022

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 31<sup>st</sup> March 2022 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.

2.3 That the re-distribution to the three constituent authorities be approved.

### 3.0 Outturn

3.1 Appendix A is the Committee's Revenue Account for 2021/22 and shows a net surplus of £768,775 before any re-distribution of accumulated surpluses to the constituent authorities, compared with the revised estimated surplus of £600,000. The variations to the budget are as follows:

**Table 1: Significant Variations Revised Budget to Out-turn**

Description	Variance Adverse/ (Favourable) £'000
Employees <ul style="list-style-type: none"> <li>- 3.2.1 Wages &amp; Agency Staff underspend</li> <li>- Covid Staffing</li> <li>- Overtime</li> <li>- Training</li> </ul>	(1) 1 (1) (2)
Premises <ul style="list-style-type: none"> <li>- 3.2.2 General Repairs</li> <li>- 3.2.3 Service Improvement Plan</li> <li>- 3.2.4 Trees &amp; Shrubs</li> <li>- 3.2.5 Gen Grounds Mntnce</li> <li>- 3.2.6 Utilities</li> <li>- 3.2.7 Repairs to Cremators</li> </ul>	1 (67) (3) 4 (5) (4)
Supplies & Services <ul style="list-style-type: none"> <li>- 3.2.8 Memorials</li> <li>- 3.2.9 Other misc overspends</li> <li>- 3.2.10 Central Admin Charges</li> </ul>	7 (1) (1)



Income	
- 3.2.11 Cremation fees & Medical Referees Fees	(169)
- 3.2.12 CAMEO Income	1
- 3.2.13 Other income	(19)
- 3.2.14 Movement in Reserves	90
<b>Overall Decrease in Net Expenditure</b>	<b>(169)</b>

3.2 The main variances are:

3.2.1 Employee Costs – the underspend was mainly caused by a saving on training (£2k).

3.2.2 General Repairs & Maintenance – there was an overspend of £1k.

3.2.3 Service Improvement Plan – there was an overall underspend of £67k mainly due to projects not being fully completed or delayed due to Covid measures earlier in the year. The Manager has requested a carry forward of these amounts and these are listed in para. 3.3.

3.2.4 There was an underspend of £3k on trees and shrubs used for planting the grounds.

3.2.5 There was also an overspend of £4k on general grounds maintenance costs.

3.2.6 Utilities – there was an underspend of £5k mainly on gas due to recent investment in new linings for the three cremators.

- 3.2.7 Cremator Repairs – an underspend of £4k on repairs outside the maintenance contract.
- 3.2.8 There was an overspend of £7k on the purchase and installation of memorials however this is reflected in additional income (see para.3.2.13).
- 3.2.9 There were variances totalling £1k on other miscellaneous supplies & services for example Medical Referee Fees were £1k overspent due to increased cremation numbers (see para.3.2.11).
- 3.2.10 Central Admin Charges - £1k underspend.
- 3.2.11 Cremation numbers were 223 higher than the revised budget estimate increasing income by £169k.
- 3.2.12 The Cameo Scheme returned £1k less income than estimated at revised budget.
- 3.2.13 Other income was £19k more than budget including £11k from the sale of memorials and £3k additional interest on cash balances.
- 3.2.14 To produce a balanced budget it was not necessary to use funds held within the Revenue Reserve.

### 3.3 Carry Forwards

There are eight schemes that require carrying forwards to enable completion during 2022/23 totalling £66,560. The requests are shown in the table below:

**Table 2: Carry forward requests**

	<b>£</b>
<b>Premises</b>	
• Music Room improvements	3,000
• Book of Remembrance Room	4,350
• Roof Repairs to Crematory	10,930
• Crematory Ventilation Project	18,050
• Repairs to paths	3,395
• Edging of rose beds	1,835
• Signage	4,000
• Improvements to pond area	21,000
<b>Total Carry Forward Requests</b>	<b>66,560</b>

If the carry forward requests are approved, the under spend in the year reduces to £116,327 and the surplus in 2021/22 reduces to £702,215.

### 3.4 Cremations

The table below shows the number of cremations by area over recent years. The number of cremations decreased during 2021/22 by 210, compared to an increase of 407 in 2020/21.

**Table 3: Number of Cremations**

<b>Authority</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Chesterfield BC	<b>1,006</b>	<b>940</b>	<b>1,116</b>	<b>987</b>
North East DDC	<b>570</b>	<b>607</b>	<b>708</b>	<b>661</b>
Bolsover DC	<b>248</b>	<b>297</b>	<b>335</b>	<b>301</b>
Sub-Total Constituent Authorities.	<b>1,824</b>	<b>1,844</b>	<b>2,159</b>	<b>1,949</b>

Other Areas	<b>298</b>	<b>282</b>	<b>374</b>	<b>374</b>
Total Cremations	<b>2,122</b>	<b>2,126</b>	<b>2,533</b>	<b>2,323</b>
Change year on year	<b>(145)</b>	<b>4</b>	<b>407</b>	<b>(210)</b>

Cremations from within the area decreased by 210 (9.7%), and those from outside the Constituent Authorities remained the same. One reason for the hold up of cremation numbers from outside the area could be the temporary closure for a major refurbishment of one of the Sheffield crematoriums, resulting in a number of cremations from the South Yorkshire area coming to the Joint Crematorium.

#### **4.0 Balance sheet**

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

- Revenue Reserve
- Mercury Abatement Reserve
- Equipment 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 2021/22**

	<b>Revised Estimate £'000</b>	<b>Actual £'000</b>	<b>Change £'000</b>
<b>Reserves as at 31<sup>st</sup> March 2021</b>	<b>403</b>	<b>403</b>	<b>-</b>
+ /(-) Tfr to Revenue	<b>(90)</b>	<b>0</b>	<b>90</b>
+ /(-) Surplus / (Deficit) in 2021/22	<b>600</b>	<b>769</b>	<b>169</b>
+ /(-) Redistribution to Authorities	<b>(600)</b>	<b>(600)</b>	
<b>Accumulated Reserves as at 31<sup>st</sup> March 2022 before Carry Forwards</b>	<b>313</b>	<b>572</b>	<b>259</b>
+ /(-) Carry forward requests		<b>(67)</b>	<b>(67)</b>
<b>Balance after 2021/22 Carry Forwards</b>	<b>313</b>	<b>505</b>	<b>192</b>

Source: Appendix C

After the redistribution of surpluses and carry forwards the current balance is £505k. The Committee's policy for the Revenue Reserve is to maintain a minimum balance of 10% of turnover, equivalent to £250k. This £255k additional surplus will be retained in the Revenue Reserve to provide further financial resilience in future years.

- 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 2021/22 was £1,108,916, up on the revised budget of £1,094,804 due to increased cremations.
- 4.4 The Equipment Replacement Reserve which provides for the replacement of mowers, etc has a balance of £27,700.

- 4.5 The Cremator Repairs Reserve has a balance of £332,984. The Crematorium has a five year maintenance contract. However, this reserve is 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.
- 4.6 The Capital Improvement Reserve has a balance of £604,833. Contributions to this reserve are made to cover the cost of major repairs/refurbishments as identified in the Service Improvement Plan. It should be noted that the two capital improvement schemes (air conditioning in chapel & new gutters/soffits) totalling £35.5k budgeted for in 2021/22 have been delayed and are now scheduled in 2022/23.
- 4.7 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.
- 4.8 Pensions - In the balance sheet, the pension net fund deficit (£985k) 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 decreased significantly (£342k) from 2020/21. This was a reversal of the deficit (£454k) in 2020/21 created by changes in the valuation of assets and actuarial assumptions as a result of the impact of the pandemic on the economy.
- 4.9 There has been an increase in debtors (£26k) compared to 2020/21. This can be affected by the timing of the invoicing of Funeral Directors.

## **5.0 Redistribution**

5.1 At the Joint Board meeting on 13<sup>th</sup> December 2021 it was agreed to redistribute £600k.

5.2 The amount redistributed to each authority is as follows:

Chesterfield BC	£330k
North East DC	£186k
Bolsover DC	£84k
	£600k

## **6.0 Annual Audit**

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

## **7.0 Recommendations**

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

7.2 That the carry forward requests are approved.

7.3 That the re-distribution to the three constituent authorities be approved.

## **8.0 Reasons for recommendations**

8.1 To ensure that Joint Committee approves the Statement of Accounts for 2021/22 and that a balanced revenue budget is maintained for 2022/23.

### **Decision information**

<b>Key decision number</b>	<b>N/A</b>
<b>Wards affected</b>	<b>All</b>

<b>Links to Council Plan priorities</b>	To provide value for money services
---	-------------------------------------

### **Document information**

<b>Report author</b>	<b>Contact number/email</b>
<b>David Corker</b>	<b>01246 936279</b> <b>david.corker@chesterfield.gov.uk</b>

#### **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 <sup>st</sup> March 2022
Annex B	Balance Sheet – year end 31 <sup>st</sup> March 2022
Annex C	Other Reserves – year end 31 <sup>st</sup> March 2022
Annex D	Capital Improvement Reserve – year end 31 <sup>st</sup> March 2022



## CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Actual 2020/21 £		Original Budget £	Revised Budget £	Actual 2021/22 £	Variance - Revised to actual Over / (Under)		Carry forward £
					£	%	
	<b>Expenditure</b>						
418,027	Employees	382,030	396,560	393,840	(2,720)	(1)	
235,269	Premises	298,750	344,270	269,981	(74,289)	(22)	66,560
2,242	Transport	4,770	3,150	2,719	(431)	(14)	
139,605	Supplies and Services	132,370	149,370	155,906	6,536	4	
44,668	Agency and Contracted Services	14,240	14,240	14,352	112	1	
84,786	Central Administration Charges	89,230	95,410	94,398	(1,012)	(1)	
	<u>Capital Financing Costs</u>						
120,329	Asset Charges	117,410	117,410	117,511	101	0	
452	Direct Revenue Financing	460	460	461	1	0	
<b>1,045,378</b>	<b>Total Expenditure</b>	<b>1,039,260</b>	<b>1,120,870</b>	<b>1,049,168</b>	<b>(71,702)</b>	<b>(6)</b>	66,560
	<b>Income</b>						
	Fees and Charges						
9,262	~ Sales	8,240	14,370	16,735	2,365	16	
1,656,577	~ Cremation Fees	1,407,590	1,479,810	1,643,261	163,451	11	
61,764	~ Other Fees	42,520	49,150	61,685	12,535	26	
144,011	~ Mercury Abatement	112,000	124,600	137,967	13,367	11	
40,678	Other Income	72,990	58,470	67,856	9,386	16	
<b>1,912,292</b>	<b>Total Income</b>	<b>1,643,340</b>	<b>1,726,400</b>	<b>1,927,504</b>	<b>201,104</b>	<b>12</b>	
<b>866,914</b>	<b>Net Service Surplus/(Deficit) before appropriations</b>	<b>604,080</b>	<b>605,530</b>	<b>878,336</b>	<b>272,806</b>	<b>45</b>	
(1,327,000)	Pension Interest cost & expected return on assets			(985,000)			
<b>(460,086)</b>	<b>Net Operating Expenditure</b>			<b>(106,664)</b>			
(5,360)	Appropriations (to) / from Reserves	(5,360)	(5,360)	(5,360)	0	0	
(136,576)	Contribution (to) / from Mercury Abatement Reserve	(112,000)	(117,600)	(131,712)	(14,112)	12	
1,327,000	Contribution (to) / from Pensions Reserve			985,000			
(90,000)	Contribution (to) Capital Improvement Reserve	(90,000)	(90,000)	(90,000)	0	0	
	Appropriates (to)/from Reserves			90,020			
120,329	Asset Charge Contribution	117,410	117,410	117,511	101	0	
<b>755,307</b>	<b>SURPLUS / (DEFICIT) FOR YEAR before Redistribution</b>	<b>514,130</b>	<b>600,000</b>	<b>768,775</b>	<b>168,775</b>	<b>28</b>	
(700,000)	Less Redistribution during 2021/22	(500,000)	(600,000)	(600,000)			
<b>55,307</b>	<b>NET SURPLUS/DEFICIT for the year</b>	<b>0</b>	<b>0</b>	<b>168,775</b>			
347,753	Reserves Brought Forward 2020/21	230,583	403,060	403,060			
	Transfer from/(to) other Reserve		(-90,020)				
<b>403,060</b>	<b>Reserves as at 31st March 2022</b>	<b>244,713</b>	<b>313,040</b>	<b>571,835</b>			

<b>CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE</b>				
<b>BALANCE SHEET AS AT 31st MARCH 2021</b>				
<b>2020/21</b>			<b>2021/22</b>	
£	£		£	£
		<b><u>Fixed Assets</u></b>		
54,000		Investment Properties	54,000	
		<b><u>Operational Assets</u></b>		
1,905,298		~ Land and Buildings	1,796,240	
33,812		~ Vehicles, Plant & Equipment	25,358	
		~ Under Construction		
	1,993,110	<b>Total Long Term Assets</b>		1,875,598
		<b><u>Current Assets</u></b>		
3,193		Stocks	2,021	
325,159		General Debtors	351,502	
2,224,375		Cash and Bank	2,562,711	
	2,552,727			2,916,234
	4,545,837			4,791,832
		<b><u>Current Liabilities</u></b>		
	(326,273)	Creditors		(293,471)
	4,219,564			4,498,361
		<b><u>Pensions</u></b>		
2,457,000		Pension Scheme Assets	2,659,000	
(3,784,000)		Pension Scheme Liabilities	(3,644,000)	
	(1,327,000)			(985,000)
	<b>2,892,564</b>	<b>Total Assets Less Current Liabilities</b>		<b>3,513,361</b>
	1,548,827	Capital Financing Account		1,431,777
	420,315	Fixed Asset Restatement Account		420,315
	(1,327,000)	Pension Reserve		(985,000)
		<b><u>Useable Reserves</u></b>		
403,060		Balances - Revenue Reserve	571,835	
332,985		Cremator Repairs Fund	332,985	
22,340		Equipment Replacement Reserve	27,700	
0		Organ Reserve	0	
977,204		Mercury Abatement Reserve	1,108,916	
514,833		Capital Improvement Reserve	604,833	
	2,250,422			2,646,269
	<b>2,892,564</b>	<b>Total Equity</b>		<b>3,513,361</b>

Revenue Reserves			
	Original Budget 2021/22 £	Revised Budget 2021/22 £	Outturn 2021/22 £
Bal b/fwd at start of year after redistribution	230,583	403,060	403,060
Surplus / (Deficit) in the year	14,130	0	168,775
Transfer to revenue		(90,020)	0
<b>Bal c/fwd before carry forward</b>	<b>244,713</b>	<b>313,040</b>	<b>571,835</b>
<b>Carry forward to 2021/22</b>			<b>66,560</b>
<b>Bal c/fwd</b>	<b>244,713</b>	<b>313,040</b>	<b>505,275</b>
Minimum working balance required - (10%) of turnover b/f	(250,000)	(250,000)	(250,000)

Mercury Abatement Reserve			
	Original Budget 2021/22 £	Revised Budget 2021/22 £	Outturn 2021/22 £
Bal b/fwd at start of year	948,128	977,204	977,204
£56 Surcharge	112,000	117,600	131,712
Expenditure in year			-
	<b>1,060,128</b>	<b>1,094,804</b>	<b>1,108,916</b>

Equipment Replacement Reserve			
	Original Budget 2021/22 £	Revised Budget 2021/22 £	Outturn 2021/22 £
Bal b/fwd at start of year	22,340	22,340	22,340
Contributions from revenue	5,360	5,360	5,360
Expenditure in year			
Balance c/fwd at end of year	<b>27,700</b>	<b>27,700</b>	<b>27,700</b>

Cremator Repairs Reserve			
	Original Budget 2021/22 £	Revised Budget 2021/22 £	Outturn 2021/22 £
Bal b/fwd at start of year	332,984	332,984	332,984
Contributions from revenue			-
Expenditure in year			
Balance c/fwd at end of year	<b>332,984</b>	<b>332,984</b>	<b>332,984</b>

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

	Original Budget 2021/22 £	Revised Budget 2021/22 £	Outturn 2021/22 £
<b>Mercury Abatement Plant, Cremators &amp; building works</b>			
Balance b/fwd			
In year spend			
Transfer to other reserves			
<b>C/fwd end of year</b>	-	-	-
<b>Chapel Refurbment</b>			
Balance b/fwd			
In year spend	(17,000)	(17,000)	0
Transfer from reserves	17,000	17,000	0
Contribution from revenue			
<b>C/fwd end of year</b>	-	-	-
<b>Car Park</b>			
Balance b/fwd			
In year spend			
Transfer from reserves			
<b>C/fwd end of year</b>	-	-	0
<b>Gutters, Soffits &amp; Facia's</b>			
Balance b/fwd			
In year spend	(18,500)	(18,500)	0
Transfer from reserves	18,500	18,500	0
Contribution from revenue			
<b>C/fwd end of year</b>	-	-	-
<b>Strewing Grounds</b>			
Balance b/fwd			
In year spend			
Transfer to other reserves			
<b>C/fwd end of year</b>	-	-	-
<b>New Mower</b>			
Balance b/fwd			
In year spend			
Transfer from other reserves			
<b>C/fwd end of year</b>	-	-	-
<b>Unallocated</b>			
B/fwd start of year	514,833	514,833	514,833
In year spend		0	0
Transfer to/from other reserves	(35,500)	(35,500)	0
Appropriation to Revenue			
Contribution from revenue	90,000	90,000	90,000
<b>C/fwd end of year</b>	569,333	569,333	604,833
<b>Total - all schemes</b>			
B/fwd start of year	514,833	514,833	514,833
In year spend	(35,500)	(35,500)	0
Transfer to/from other reserves			0
Appropriation to Revenue			0
Contribution from revenue	90,000	90,000	90,000
<b>C/fwd end of year</b>	569,333	569,333	604,833