

CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

Actual 2016/17 £		Original Budget £	Revised Budget £	Actual 2017/18 £	Variance - Revised to actual Over / (Under)		Carry forward £
					£	%	
	Expenditure						
314,550	Employees	319,840	319,700	308,561	(11,139)	(3)	
194,799	Premises	187,140	265,325	228,305	(37,020)	(14)	22
	Minor Capital expenditure direct from Revenue			0	0	0	
2,726	Transport	4,830	6,130	3,691	(2,439)	(40)	
145,618	Supplies and Services	135,360	141,380	123,410	(17,970)	(13)	3
12,727	Agency and Contracted Services	12,660	12,660	12,660	0	0	
68,386	Central Administration Charges	73,950	73,780	70,215	(3,565)	(5)	
	Capital Financing Costs			0	0	0	
117,690	Asset Charges	132,830	127,680	112,579	(15,101)	(12)	
1,071	Direct Revenue Financing	1,030	1,030	425	(605)	(59)	
857,567	Total Expenditure	867,640	947,685	859,846	(87,839)	(9)	25
	Income						
	Fees and Charges						
8,068	~ Sales	4,570	4,570	8,255	3,685	81	
1,386,827	~ Cremation Fees	1,236,300	1,255,250	1,432,338	177,088	14	
43,094	~ Other Fees	45,390	45,390	42,505	(2,885)	(6)	
124,088	~ Mercury Abatement	90,000	104,000	118,048	14,048	14	
89,964	Other Income	84,360	68,290	73,842	5,552	8	
1,652,041	Total Income	1,460,620	1,477,500	1,674,988	197,488	13	
794,474	Net Service Surplus/(Deficit) before appropriations	592,980	529,815	815,142	285,327	54	
(856,000)	Pension Interest cost & expected return on assets			(839,000)			
(61,526)	Net Operating Expenditure			(23,858)			
546,230	Appropriations (to) / from Reserves	(6,860)	(6,860)	(6,860)	0	0	
(105,885)	Contribution (to) / from Mercury Abatement Reserve	(90,000)	(94,000)	(107,193)	(13,193)	14	
856,000	Contribution (to) / from Pensions Reserve			839,000			
(167,000)	Contribution (to) Capital Improvement Reserve	(90,000)	(90,000)	(90,000)	0	0	
(18,950)	Contribution (to) Cremator Repairs Reserve	(35,000)	0	(226,873)	(226,873)		
117,690	Asset Charge Contribution	132,830	127,680	112,579	(15,101)	(12)	
1,166,559	SURPLUS / (DEFICIT) FOR YEAR before Redistribution	503,950	466,635	496,795	30,160	6	
(1,621,054)	Less Redistribution during 2017/18	(503,950)	(511,745)	(511,745)			
(454,495)	NET SURPLUS/DEFICIT for the year	0	(45,110)	(14,950)			
749,605	Reserves Brought Forward 2016/17	250,000	295,110	295,110			
295,110	Reserves as at 31st March 2018	250,000	250,000	280,160			

UNIT COSTS (excluding Asset Charges & Direct Revenue Financing)

	2017/18 £	2016/17 £
Total Expenditure	329.63	318.36
Less recovered by fees & charges	738.86	710.86
Net Surplus per Cremation	409.23	392.50
Number of Cremations	2,267	2,324