

## **BUDGET MONITORING PERIOD 5**

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MEETING: CHESTERFIELD AND DISTRICT JOINT CREMATORIUM  
COMMITTEE

DATE: 24th September, 2018

REPORT BY: BEREAVEMENT SERVICES MANAGER  
CLERK & TREASURER

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FOR PUBLICATION:

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### **1.0 PURPOSE OF REPORT**

1.1 To report the budget monitoring position as at the end of August 2018.

### **2.0 RECOMMENDATIONS**

2.1 That the report be noted.

### **3.0 PERIOD 5 BUDGET MONITORING**

3.1 Appendix A shows the budget monitoring for period 5. The original budget was approved at the 18<sup>th</sup> December 2017 meeting, but does not include the carry forwards of £30,160 approved at the 22<sup>nd</sup> May 2018 meeting.

3.2 There is currently a favourable profiled variance of £42,815. Details of the variances from the profiled budgets are shown below:

- **Employee costs** there is an under spend of £11,483 mainly caused by vacant posts.
  
- **Premises costs** are over profile by £6,979 this consists of:
  - General routine repairs – under spend £3,518
  - Cremator repairs - over spend £14,384, however this has been caused by the Crematorium entering into a five year maintenance agreement approved by the Joint Board on 13<sup>th</sup> March 2018, since the last the budget was set. The budget will need to be reviewed to take into account this contract and any repairs/maintenance outside the contract. This will be offset by a reduction to the cremator repair reserve as a result of having this new maintenance agreement in place.
  - Utilities – under spend £3,514
  - Minor miscellaneous items – under spend £373
  - It should be noted that due to the dry weather some of the paths around the grounds have subsided. Due to health and safety considerations approval to carry out this work has already been obtained from the Treasurer and Joint Board chairperson. The work has not yet been completed but the cost should be approximately £13k.
  
- **Transport** costs are under profile by £870, mainly on fuel for machinery.
  
- **Supplies & Services** costs are under profile by £5,927 this consists of:
  - Medical Referee Fees – over spent by £1,198 caused by an increase in the number of cremations compared to target (see income paragraph below)
  - Telephones – under spent by £2,167 due to an issue with invoicing by BT
  - General Supplies & Services – underspend of £4,958 in other areas.
  
- **Income** is over profile by £31,514, this consists of:

- Cremation fees (inc. Medical Referees & Mercury Abatement) – over profile by £33,573, this is due to an increase of approximately 66 more cremations than budgeted for
- All Memorial Income – under profile by £662
- Other Income – under profile by 1,397.

#### **4.0 Chapel Refurbishment Project**

4.1 This project is nearing its completion with the total amount expended so far being £194k. The public conveniences are still to be completed with an estimated cost of £14k. This will bring total projected cost to £208k compared to the budget of £209k.

#### **5.0 RECOMMENDATIONS**

5.1 That the report be noted.

#### **6.0 REASONS FOR THE RECOMMENDATIONS**

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

##### **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**

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<b>Background documents</b> 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

Location:

Accountancy Services Section

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

**Annexes to the report**

Annexe A	Budget monitoring report to period 5