

BUDGET MONITORING PERIOD 5

MEETING: CHESTERFIELD AND DISTRICT JOINT CREMATORIUM
COMMITTEE

DATE: 21st September 2020

REPORT BY: BEREAVEMENT SERVICES MANAGER
CLERK & TREASURER

FOR PUBLICATION:

1.0 PURPOSE OF REPORT

1.1 To report the budget monitoring position as at the end of August 2020.

2.0 RECOMMENDATIONS

2.1 That the report be noted.

3.0 PERIOD 5 BUDGET MONITORING

3.1 The original budget was approved at the 16th December 2019 meeting, but does not include the carry forwards of £4,900 approved at the 21st May 2020 meeting.

3.2 There is currently a favourable profiled variance of £99,460. Details of the variances from the profiled budgets are shown below:

- **Employee costs** there is an overspend of £45,174. On budgeted expenditure there is an under spend of £1,308 on general salaries and £2,468 on overtime and miscellaneous

staffing costs. However, there is £48,950 of additional staffing costs caused by the need to re-deploy other staff from Chesterfield Borough Council during the COVID 19 lockdown in order to cover staff self-isolating so that the Crematorium remained fully operational during this period. This additional spend is covered by additional income from the increase in cremation numbers.

- **Premises costs** are under profile by £29,409 this consists of:
 - General routine repairs – under spend of £7,212, however some repairs may have been delayed due to COVID 19.
 - Cremator repairs - under spend £7,015
 - Utilities – under spend £4,328
 - £6,937 of the under spend relates to projects outlined in the Service Improvement Plan which have not yet commenced due to COVID 19. These include improvements to the vestry, music room and book of remembrance room. Plans are now being put in place to start these improvements.
 - Trees & Shrubs – under spend of £4,167
 - Minor miscellaneous items – overspend £250

- **Transport** costs are under profile by £956.

- **Supplies & Services** costs are over profile by £13,443 this consists of:
 - Medical Referee Fees – overspent by £5,502 due to the increase in cremation numbers carried out during the peak of the COVID 19 pandemic (see cremation fee income below)
 - £14,391 has been spent on additional supplies and services purely to cope with COVID 19. This includes £8,723 on additional cleaning in order to keep the premises safe, £2,020 on cremator operator training, £1,285 on new Perspex screens and there has been other miscellaneous spending on sanitiser, face masks etc
 - Service Improvement Plan - £1,125 under spend because the new mowers have not yet been purchased
 - General Supplies & Services – underspend of £5,325 in other areas.

- **Income** is over profile by £127,723, this consists of:
 - Cremation fees (including Medical Referees & Mercury Abatement) – over profile by £143,578, this is due to an increase of approximately 272 more cremations than budgeted for
 - All Memorial Income – under profile by £3,684
 - Other Income – over profile by £1,315 mainly caused by extended use of the Chapel of Rest.
 - There has been £13,486 of income foregone due to the decision to offer bereaved families free webcasting whilst lockdown was in place and the number of people able to attend services is restricted. This was reported to the Joint Board at the meeting on the 5th June.

4.0 Capital Expenditure Projects

4.1 The only capital expenditure budgeted for this year is to the roof including work to the ridge tiles, soffits, fascia's and guttering. This work has not yet commenced however the Manager still wishes to try and plan this work during this financial year and the Joint Board will be updated at future meetings.

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

Key decision number	
Wards affected	All
Links to Council Plan priorities	To provide value for money services

