

BUDGET MONITORING PERIOD 10

MEETING: CHESTERFIELD AND DISTRICT JOINT
CREMATORIUM COMMITTEE

DATE: 21st March 2022

REPORT BY: BEREAVEMENT SERVICES MANAGER
CLERK & TREASURER

FOR PUBLICATION:

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE: Budget Monitoring Report Period 10

LOCATION: Accountancy Section

1.0 PURPOSE OF REPORT

1.1 To report the budget monitoring position as at the end of January 2022.

2.0 RECOMMENDATIONS

2.1 That the report be noted.

3.0 PERIOD 10 BUDGET MONITORING

3.1 The original budget was approved on the 14th December 2020 and revised at the 13th December 2021 meeting. There is currently a favourable profiled variance of £198,965. Details of the variances from budgets are shown below:

- **Employee costs** are underspent by £8,294 as follows:
 - Normal staffing budgets are underspent by £6,547 as the pay award has not yet been processed
 - Overtime is underspent by £1,752
 - Staff re-deployment due to Covid 19 of £1,450
 - The training budget is currently underspent by £1,485
 - Minor items - £40 overspend

- **Premises costs** are underspent by £73,550 due to:
 - Service improvement plan is underspent by £40,897 (i.e. improvements/repairs to the pond area & roof etc). Many of the projects are at the initial procurement stage, with actual work has been delayed due to the current circumstances. An update will be provided at year-end but carry forwards may be necessary on some of the projects
 - General routine repairs – underspend £6,370
 - Cremator repairs - underspend £17,589. £14,717 of this relates to the cremator ventilation project which has been designed and is now in the process of being procured. The remaining variance relates to routine repair costs
 - General grounds maintenance – overspend of £1,591
 - Trees & shrubs – underspend £2,567
 - Utilities – underspend of £7,692 mainly on gas.
 - Minor miscellaneous items – underspend £26.

- **Transport** costs are underspent by £786, mainly on fuel for machinery.

- **Supplies & Services** underspent by £2,217 as follows:
 - Medical Referee Fees – overspent by £919 due to the excess number of cremations offset by additional income (see below)
 - Service improvement plan – underspend of £4,763, however the new mower has now been delivered and was paid for in February
 - The Covid 19 budget is presently overspent by £1,027
 - There has been an overspend of £4,568 on the purchasing of memorials but this has generated additional income (see below)

- General Supplies & Services – underspend of £3,968, part of which is to fund a climate change project.
- **Contracted Services** are underspent by £51.
- **Income** is higher than expected by £114,067 due to:
 - Cremation fees (inc. Medical Referees & Mercury Abatement) – £106,849 higher due to a higher number of cremations
 - CAMEO - £745 lower than expected.
 - All Memorial Income – £5,967 higher due to an increase in the number of people purchasing a memorial, in particular the new types of memorial introduced a few years ago are gaining in popularity.
 - Other Income – £1,996 higher.

3.2 In conclusion at this stage it is anticipated that the outturn for the year will be in line with the revised budget forecast.

3.3 Two capital schemes were originally included in the 2021/22 budget. The air conditioning in the chapel may need re-designing due to Covid. The replacement of the soffits, guttering & fascias has been delayed until the roof repairs can be completed. It is likely that these improvements will not now take place until next financial year.

4.0 RECOMMENDATIONS

4.1 That the report be noted.

5.0 REASONS FOR THE RECOMMENDATIONS

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

