

## **BUDGET MONITORING PERIOD 5**

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**MEETING: CHESTERFIELD AND DISTRICT JOINT  
CREMATORIUM COMMITTEE**

**DATE: 26<sup>th</sup> September 2022**

**REPORT BY: BEREAVEMENT SERVICES MANAGER  
CLERK & TREASURER**

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**FOR PUBLICATION:**

**BACKGROUND PAPERS FOR PUBLIC REPORTS:**

**TITLE: Budget Monitoring Report Period 5**

**LOCATION: Accountancy Section**

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### **1.0 PURPOSE OF REPORT**

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

### **2.0 RECOMMENDATIONS**

- 2.1 That the report be noted.

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

- 3.1 The original budget was approved on the 13<sup>th</sup> December 2021 but does not include the carry forwards of £66,560 approved at the 24<sup>th</sup> May meeting.
- 3.2 There is currently a favourable profiled variance of £55,678, details of the variances from the profiled budgets are shown below:

➤ **Employee costs** are over profile by £3,236 this consists of:

- Normal staffing budgets are overspent by £1,027
  - Further additional spend of £2,041 on staff re-deployment due to Covid 19. This arrangement has now ended.
  - Minor items - £168 overspend
- **Premises costs** are under profile by £17,492 this consists of:
- Service improvement plan is underspent by £4,166 due to work to the entrance area not yet commencing
  - General routine repairs – underspend £12,581
  - Cremator repairs - underspend £2,056.
  - General grounds maintenance – overspend of £2,357
  - Trees & shrubs – underspend £2,023
  - Utilities – overspend of £1,365. At the previous meeting the Joint Board requested specific information on the energy budgets. The expenditure on gas is £15,543 (average - £3,885/month) compared to £10,412 (average - £2,603/month) in 2021/22. The Council's tariff should not change this financial year so based on current usage there will be an estimated over spend of approximately £6.5k. As regards electricity our current supplier (Npower) has implemented a new invoicing system and due to technical issues have not been able to produce any invoices so far this financial year. Again the Council is under contract until the end of the financial year and readings are automatically transmitted to the supplier.
  - Minor miscellaneous items – underspend £388.
- **Transport** costs are under profile by £983, mainly on car allowances and fuel for machinery.
- **Supplies & Services** costs are under profile by £8,340, this consists of:
- Medical Referee Fees – overspent by £764 due to the excess number of cremations however this is offset by additional income (see below)
  - Climate change mitigation is under spent by £1,250
  - General Supplies & Services – under spend of £7,854.
- **Contracted Services** are under profile by £40.
- **Income** is over profile by £32,059, this consists of:
- Cremation fees (inc. Medical Referees & Mercury Abatement) – over profile by £35,971 due to a higher number of cremations
  - All Memorial Income – under profile by £3,567

- Other Income – under profile by £345.

- 3.3 In conclusion at this stage although the outturn looks favourable there are still a significant number of repairs/improvements to undertake which could be subject to inflationary pressures.
- 3.4 There are four capital improvement schemes originally budgeted for this year, to replace the gutters, soffits & fascia's, install air conditioning in the chapel, replace the music system and improve the lighting/CCTV in the car parks. Presently the only work completed has been the installation of the new music system at a cost of £16,905 compared to a budget of £25,000. There was a saving because once on site the contractor did not need to replace some of the equipment and there was a reduced cost on other items.

#### **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.

### Decision information

<b>Key decision number</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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