

BUDGET MONITORING PERIOD 10

MEETING: CHESTERFIELD AND DISTRICT JOINT
CREMATORIUM COMMITTEE

DATE: 18th March 2024

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 2024.

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 19th December 2022 and a revised forecast presented at the 20th November 2023 meeting. As at January 2024 (period 10) there is a favourable profiled variance of £39,347.

Details of the variances from the profiled forecast are shown below:

➤ **Employee costs** are under profile by £12,676, the significant variances are as follows:

- Normal staffing budgets are underspent by £9,804 mainly due to delayed recruitment of vacant posts.
 - Overtime is currently underspent by £3,971.
- **Premises costs** are under profile by £99,242, the significant variances are:
- Service improvement plan, including improvements to the pond area, is underspent by £26,496. Due to the current weather it is unlikely that some of this work will be completed this financial year however an update will be provided at year end and a carry forward request made as required.
 - General routine repairs – underspent by £4,379.
 - Cremator repairs – there is an overall underspend of £60,683 resulting from a delay in procuring a new maintenance contract. Ongoing servicing/maintenance of the cremators is being expended on a pay as you go basis.
 - General grounds maintenance – overspend of £1,535.
 - Trees & shrubs – underspend £3,481.
 - Utilities – underspend of £5,878 mainly on electricity due a significant refund of £4k relating to the solar panel smart export guarantee.
- **Transport** costs are under profile by £2,304, mainly on fuel for machinery and mileage payments.
- **Supplies & Services** under profile by £7,041, the significant variances are:
- £5,556 has been spent on replacement equipment following the break in. An insurance claim has been submitted to the insurers and these costs may be recoverable.
 - There has been an overspend of £1,519 on the purchasing of memorials.
 - General Supplies & Services – underspend of £14,116, part of which is to fund a climate change project.
- **Income** is under profile by £81,916, this consists of:
- Cremation fees (inc. Medical Referees & Mercury Abatement) – under profile by £90,715 due to less cremations being carried out than profiled.
 - CAMEO - £806 less than budgeted for.
 - All Memorial Income – over profile by £4,916.
 - Other Income – over profile by £4,689.

3.2 In conclusion at this stage although the current position appears favourable there are still a number of repairs/improvements to

undertake which could be subject to inflationary pressures. In addition cremation income is under pressure from a significant reduction in cremation numbers as death rates are beginning to return to pre-pandemic levels.

- 3.3 There are four outstanding capital schemes included in the revised 2023/24 forecast (chapel air conditioning, crematory ventilation, car parking lighting & CCTV and repairs to the garage). The air conditioning has now been installed and came in £1k under budget. Work to the crematory ventilation has just been completed. The repairs to the garage are partially complete but the lighting and CCTV project is unlikely to commence this financial year. An update will be provided at year-end.

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

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

Document information

Report author	Contact number/email
David Corker	01246 936279 david.corker@chesterfield.gov.uk
Background documents	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	

Annexes to the report	

Form to return to Democratic Services with report (will be removed before publication)

Officers/members consulted on the report	
Chief Executive (WBR)	<input type="checkbox"/>
Monitoring officer	<input type="checkbox"/>
Chief finance officer	<input type="checkbox"/>
Policy manager	<input type="checkbox"/>
Human resources manager	<input type="checkbox"/>
Cabinet member portfolio holder (and consultee cabinet member if applicable)	<input type="checkbox"/>
Comments from Cabinet Member (if applicable)	