

BRIDGEND COUNTY BOROUGH COUNCIL
REPORT OF THE TREASURER
COYCHURCH CREMATORIUM JOINT COMMITTEE
FRIDAY 2 DECEMBER 2016

REVENUE MONITORING STATEMENT 1 APRIL TO 30 SEPTEMBER 2016

1. Purpose of the Report

- 1.1 The purpose of this report is to inform the Joint Committee of details of income and expenditure for this financial year and give a projection of the final projected outturn.

2. Connection to Corporate Improvement Objectives and Other Corporate Priorities

- 2.1 None

3. Background

- 3.1 Revenue Estimates 2016-17 were approved by the committee at its meeting of 4 March 2016. Revenue Budget Monitoring is important to ensure that significant variances from the expected budget position at the point of monitoring, both for expenditure and income, are investigated. This Report summarises the findings and issues emerging from budget monitoring carried out to 30 September 2016.

4. Current Situation /Proposal

- 4.1 Table 1 below shows detail of income and expenditure for this financial year and gives a projection of the final projected outturn.

Table 1 – Crematorium Financial Position 2016-17

Actual Spend 2015-16 £'000		Budget 2016-17 £'000	* Adjusted Actual 01/04/2016 to 30/09/2016 £'000	Projected Outturn 2016-17 £'000	Projected Over/ (Under) Spend £'000
	<u>Expenditure</u>				
255	Employees	297	146	297	(0)
165	Premises	331	157	306	(25)
991	Supplies, services & transport	170	43	150	(20)
89	Agency / contractors	89	49	90	1
48	Administration	41	21	41	0
50	Capital financing costs	50	25	50	0
1,598	Gross Expenditure	978	441	934	(44)
	<u>Income</u>				
(1,138)	Fees & charges	(1,074)	(447)	(1130)	(56)
	BCBC Contribution	(26)	(12)	(24)	2
(1,138)	Gross Income	(1,100)	(459)	(1154)	(54)
460	Surplus(-)/Deficit	(122)	(18)	(220)	(98)
(460)	Transfer to/from (-) Reserve	122	18	220	

*Adjusted to include pro-rata commitments during the year.

4.2 The above table shows some differences in the budgeted figures for 2016-17 compared with the actual spend in 2015-16. The main differences are:-

- The Employees budget 2016-17 is £42,000 more than the 2015-16 spend because the revised staffing structure has now been implemented. The new structure includes the post of Senior Assistant Registrar (Burials), along with the regrading of 3 other posts.
- The Premises budget 2016-17 is £166,000 more than the 2015-16 spend because the 2016-17 budget includes £150,000 for Planned Maintenance, which is detailed in Table 2 below.
- The Supplies, Services and Transport budget 2016-17 is £821,000 less than the 2015-16 spend because the 2015-16 spend included the payments for the replacement of the Cremators. The total of these payments was £827,782.

4.3 An explanation of the variances between the Budget and Projected Outturn is detailed below:

- The projected underspend on Premises is made up of underspends on Planned Maintenance (£8,625), Electricity (£13,500) and Business Rates (£2,500).

- The projected underspend on Supplies, Services & Transport is made up of underspends on Equipment Repairs (£18,000) and Audit Fees (£4,800), with small overspends on Purchase of Equipment (£2,000) and Advertising (£1,000)
- The Fees & Charges are on target to achieve an additional £56,000 above the budget estimate and the contribution from BCBC is projected to be £2,000 less than the budget estimate due to the late implementation of the new staffing structure.

4.3 The Premises budget of £331,000 includes £150,000 of planned maintenance as shown in the table below. All works are due to be completed within 2016-17.

Table 2 – Planned Maintenance 2016-17

2016-17	£000
Organ upgrade	20
CAMEO payments	10
Periphery Fencing Improvements	20
Enhance Landscape below Burial Plot Car Park 1	10
Flat Roof Replacement, Old Crematory	50
Phase 2, Land extension design	30
New path for granite burial plots	10
Total	150

4.3 The Flat Roof Replacement works have now been completed, with a final cost of £41,375.

4.4 **Annual Return Audit**

4.4.1 The Annual Accounting Return has now been audited by Wales Audit Office, and was approved with no amendments necessary. A copy of the certified Return is available at the Crematorium and electronically on the Bridgend CBC website.

5. **Effect upon Policy Framework and Procedure Rules**

5.1 There is no impact on the Policy Framework and Procedure Rules.

6. **Equalities Impact Assessment**

6.1 There are no equality implications arising from this report.

7. **Financial Implications**

7.1 The overall projected surplus for 2016-17 has increased from £122,000 set at the start of the financial year to £220,000 after allowing for the above changes. This will be taken to the Crematorium's reserves at year end.

8. Recommendation:

8.1 The Joint Committee is requested to note the report.

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BRIDGEND COUNTY BOROUGH COUNCIL
TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE
2 DECEMBER 2016**

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Background Papers: Report of the Treasurer
Revenue Estimates 2016-17
Coychurch Crematorium Joint Committee
4 March 2016