

BRIDGEND COUNTY BOROUGH COUNCIL
COYCHURCH CREMATORIUM JOINT COMMITTEE

13 SEPTEMBER 2019

REPORT OF THE TREASURER

REVENUE MONITORING STATEMENT 1 APRIL TO 30 JUNE 2019

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 the first quarter of the 2019 -20 financial year, and give a projection of the final outturn.

2. Connection to Corporate Improvement Objectives and Other Corporate Priorities

2.1 None.

3. Background

3.1 Revenue Estimates for 2019-20 were approved by the Joint Committee at its meeting of 8 March 2019 and the following statement shows the current position.

4. Current Situation / Proposal

4.1 Table 1 below shows detail of income and expenditure for April to June 2019 together with the projected outturn for the financial year.

Table 1 – Crematorium Financial Position 2019-20

| Actual Spend 2018-19 £'000 | | Budget 2019-20 £'000 | * Adjusted Actual 01/04/2019 to 30/06/2019 £'000 | Projected Outturn 2019-20 £'000 | Projected Over/ (Under) Spend £'000 |
|----------------------------------|-----------------------------------|----------------------------|---|--|---|
| | <u>Expenditure</u> | | | | |
| 310 | Employees | 329 | 81 | 309 | (20) |
| 248 | Premises | 248 | 59 | 251 | 3 |
| 158 | Supplies, Services & Transport | 178 | 42 | 177 | (1) |
| 94 | Agency / Contractors | 102 | 24 | 102 | 0 |
| 35 | Administration | 36 | 9 | 36 | 0 |
| 4 | Capital Financing | 776 | 10 | 173 | (603) |
| 849 | Gross Expenditure | 1,669 | 225 | 1,048 | (621) |
| | <u>Income</u> | | | | |
| (1,299) | Fees & Charges | (1,303) | (172) | (1,303) | 0 |

| | | | | | |
|----------------|-----------------------------------|----------------|--------------|----------------|--------------|
| (18) | Welsh Government Grant | | | (13) | (13) |
| (29) | BCBC Contribution | (30) | (7) | (30) | 0 |
| (1,346) | Gross Income | (1,333) | (179) | (1,346) | (13) |
| (497) | Surplus(-)/Deficit | 336 | 46 | (298) | (634) |
| (497) | Transfer (to)/from Reserve | 336 | 46 | (298) | |

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

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

- The Staffing projected outturn underspend of £20,000 is as a result of one Weekend Assistant position and one Grounds Person/ Relief Crematorium Technician position being vacant.
- The Premises projected outturn overspend of £3,000 is made up of overspends on Gas (£3,500) and Contract Cleaning (£1,000), offset by an underspend on Business Rates (£1,500).
- The Supplies, Services & Transport projected outturn underspend of £1,000 is made up of an underspend on Equipment Repairs & Maintenance (£5,000) which is offset by an overspend on Purchase of Equipment (£2,500) and Security Services (£1,500).
- The projected additional Fees & Charges income of £13,000 is made up of the Child Burial Fees Grant from Welsh Government.

4.2 The Capital Financing budget of £776,000 is broken down in the table below.

Table 2 – Capital Works Budget 2019-20

| 2019-20 | Budget 2019-20 £ 000 | Spend to 30 June £ 000 | Projected Outturn 2019-20 £ 000 |
|---------------------------------|-------------------------------------|---------------------------------------|--|
| Organ Upgrade | 96 | 10 | 96 |
| Flower Court Extension | 300 | | 0 |
| Site Lighting | 300 | | 0 |
| Waiting Room Roof Replacement | 30 | | 42 |
| Mess Room Contribution | 30 | | 35 |
| Electricity Distribution Boards | 20 | | 0 |
| Total | 776 | 10 | 173 |

The projected underspend of £603,000 is due to three of the planned works potentially being delayed until 2020-21 (£620,000), offset by overspends on The Waiting Room Roof Replacement (£12,000) and Mess Room (£5,000).

Annual Return

- 4.3 The Annual Return for 2018-19 (**Appendix 1**) was submitted to Wales Audit Office at the end of June 2018, showing a surplus of £497,000 for the year, and an accumulated balance of £1,755,000. Wales Audit Office has now written to confirm that the Return has been audited (**Appendix 2**).

A copy of the certified return will be made 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 Well-being of Future Generations (Wales) Act 2015 Implications

- 7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

8. Financial Implications

- 8.1 Due to the underspend on the Capital Works, the original projected deficit of £336,000 has changed to an overall projected surplus of £298,000. This surplus will be added to Coychurch Crematorium's accumulated reserves, which totalled £1,755,000 as at 31 March 2019.

9. Recommendation:

- 9.1 The Joint Committee is recommended to note the report.

GILL LEWIS

INTERIM HEAD OF FINANCE AND S151 OFFICER

BRIDGEND COUNTY BOROUGH COUNCIL

TREASURER TO THE COYCHURCH CREMATORIUM JOINT COMMITTEE

SEPTEMBER 2019

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Background Papers: Report of the Treasurer
Revenue Estimates 2019-20
Coychurch Crematorium Joint Committee
8 March 2019