

LLWYDCOED CREMATORIUM JOINT COMMITTEE

8th December 2020

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

BUDGET MONITORING UPDATE 2020/21

1. PURPOSE OF REPORT

- 1.1 This report provides Members with the latest Budget Monitoring Update for 2020/21.

2. RECOMMENDATIONS

- 2.1 It is recommended that:
- Members note the report.
 - Members note and approve the Budget Monitoring Update for 2020/21 (Appendix 1).

3. BUDGET MONITORING UPDATE 2020/21

- 3.1 Appendix 1 sets out details of the budget, actual expenditure to 25th November 2020 and projected outturn figures for 2020/21.
- 3.2 **Expenditure for 2020/21 is projected to be £1,112,908 against a budget of £975,080 – a projected overspend of £137,828.**
- 3.3 The main projected expenditure variance is as follows: -
- Premises - £118,363 projected overspend due to the inclusion within the projection of proposed planned works plus increased costs due to the impact of COVID-19.
 - Supplies & Services - £13,659 projected overspend due to increased costs resulting from the impact of COVID-19.
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3.4 **Operating income for 2020/21 is projected to be £1,132,211 against a budget of £1,147,890, showing a projected deficit of income of £15,679.**

3.5 Projections for cremation fees and other associated income have been made based on actuals to date and an estimated number of cremations for the remainder of the financial year

3.6 Summary position for 2020-21

	£
General reserves brought forward 1st April 2020	1,086,552
Projected Net Revenue contribution to reserves in 2020/21	372,803
Redistribution to Joint Authorities	<u>-350,000</u>
Projected General Reserves 31st March 2021	<u>1,109,355</u>

4. SUMMARY

4.1 The General Reserves are required to fund further capital expenditure as part of the ongoing delivery of the service and is considered to be at a prudent level as at 31st March 2020.

4.2 The level of General Reserve will be monitored closely as part of the ongoing Budget Monitoring process and reported to the Joint Committee at appropriate intervals.

Appendix 1

2020-21					
	Budget £	Actual to 25th Nov 2020 £	Projected outturn £	Projected variance £	Comments
OPERATING EXPENDITURE					
Employees					
Admin salaries	82,810	36,605	83,605	795	
Technicians wages	87,080	55,605	88,655	1,575	
Crematorium Operative	77,240	40,311	63,345	-13,895	
Agency staff	0	8,798	17,331	17,331	
	247,130	141,319	252,936	5,806	
Premises					
Repair and Maintenance	41,530	108,459	137,051	95,521	Includes costs of proposed works
Gas	24,380	14,085	37,898	13,518	Increased costs due to Covid 19
Electricity	21,730	13,652	33,868	12,138	Increased costs due to Covid 19
Specialist Contractor (FT)	48,500	37,128	49,504	1,004	
NNDR	37,490	37,985	37,985	495	
Council Tax	1,450	1,574	1,574	124	
Water Charges	530	427	500	-30	
Fixtures and Fittings	9,000	1,094	2,000	-7,000	
Contractor Payments (skip charges)	7,000	68	7,800	800	
Cleaning Materials	200	996	1,992	1,792	
General Insurance	5,800	0	5,800	0	
	197,610	215,468	315,973	118,363	
Transport					
Plant and Vehicles	3,000	0	3,000	0	
	3,000	0	3,000	0	
Supplies and Services					
Plaques and Memorials	14,000	4,682	15,500	1,500	
Caskets and Urns	5,000	2,241	6,700	1,700	
Books of Remembrance	2,000	1,162	1,800	-200	
Hire Of Equipment	1,500	-23	1,200	-300	
Computer Costs	4,500	0	4,500	0	
Protective Clothing	2,000	1,410	1,500	-500	
Office expenses	7,820	8,063	11,080	3,260	
Subscriptions	1,650	0	1,000	-650	
Analyst's Fees	1,150	1,145	1,145	-5	
Medical Expenses	29,000	19,018	29,000	0	
Other Hired Services	6,500	8,861	15,000	8,500	Increased costs due to Covid 19
Audit Fees	2,000	0	750	-1,250	
Training	600	1,119	2,424	1,824	
Other Miscellaneous Expenses	400		180	-220	
Credit/Debit Card Transaction Charges	100		100	0	
Employers liability insurance	1,600		1,600	0	
	79,820	47,676	93,479	13,659	
Support costs					
Central Support costs	97,520	0	97,520	0	
	97,520	0	97,520	0	
Joint Authorities					
Payments to Joint Authorities	350,000	0	350,000	0	
	350,000	0	350,000	0	
Total Operating Expenditure	975,080	404,463	1,112,908	137,828	
OPERATING INCOME					
Caskets and Urns	-8,250	-3,848	-6,000	2,250	
Plaques and Memorials	-21,740	-13,958	-20,250	1,490	
Cremation Fees	-1,047,830	-683,547	-1,055,544	-7,714	
Books of Remembrance	-2,340	-1,937	-1,600	740	
Burial Fees	-45,890	-34,179	-15,992	29,898	
Exhumation Fees	-1,020	-449	-1,640	-620	
Chapel Use	-11,100	-738	-10,860	240	
Memorial permits	-9,720	-6,784	-11,840	-2,120	
Mercury Abatement Income	0	0	-4,410	-4,410	
Energy Savings	0		-250	-250	
Vending Sales	0		0	0	
Media Service Fees	0	-2,231	-3,825	-3,825	
Total Operating Income	-1,147,890	-747,671	-1,132,211	15,679	
Operating Surplus	-172,810	-343,208	-19,303	153,507	
Interest on Investments/ Balances	-3,500	0	-3,500	0	
Net contribution to/from Reserves	-176,310	-343,208	-22,803	153,507	
General reserves B/F	1,086,552	0	1,086,552	0	
Contributions to/ from Revenue	176,310	0	22,803	-153,507	
General reserves C/F	1,262,862	0	1,109,355	-153,507	

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

8th December 2020

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:

Appendix 1

Budget Monitoring Update 2020/21

Contact Officer

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