

North Devon Crematorium Joint Committee

Report Date: 2nd August 2024

Topic: Crematorium Performance Monitoring Qtr 1 2024/2025

Report by: Treasurer

1. INTRODUCTION

1.1. This report presents the financial performance information for April to June 2024/25.

2. RECOMMENDATIONS

2.1. It is recommended that the performance for April to June 2024/2025 be noted.

3. REASONS FOR RECOMMENDATIONS

3.1. To inform Members of the financial performance for April to June 2024/2025.

4. REPORT

4.1. A summary of the revenue expenditure and income for the period April to June is shown below together with the original and profiled budgets. Also shown is the projected outturn and projected outturn variance.

	Original Budget 2024/25	Profiled Budget (Apr-Jun)	Actual Apr-Jun	Variance (Under) / over	Projected Outturn	Projected Outturn Variance
	£	£	£	£	£	£
Premises	286,520	71,630	92,972	21,342	326,600	40,080
Transport	500	125	106	(19)	423	(77)
Supplies and Services	234,080	58,520	76,659	18,139	254,367	20,287
Support & Employees	406,300	101,575	99,151	(2,424)	401,269	(5,031)
Total Expenditure	927,400	231,850	268,888	37,038	982,659	55,259
Fees & Charges	1,335,050	333,763	337,951	4,188	1,351,804	16,754
Sales	79,680	19,920	23,150	3,230	92,601	12,921
Interest	26,400	6,600	6,066	(534)	24,265	(2,135)
CAMEO*	2,500	625	0	(625)	2,500	0
Miscellaneous	0	0	0	0	0	0
Total Income	1,443,630	360,908	367,167	6,259	1,471,170	27,540
Cont Equip Replace Res	100,000	25,000	25,000	0	100,000	0
Applied Equip Replace Res	0	0	0	0	(50,000)	(50,000)
Distribution NDC	249,740	62,435	62,435	0	249,740	0
Distribution TDC	166,490	41,623	41,623	0	166,490	0
Surplus/(Deficit)	0	0	(30,779)	(30,779)	22,281	22,281

*Crematoria Abatement of Mercury Emissions Organisation

- 4.2. Qtr 1 is showing expenditure £37,038 over the profiled budget and income is £6,259 higher than profiled budget giving a total net variance of £30,779 deficit. The projections for the year are predicting expenditure £55,259 over budget and income £27,540 higher than budget, also £50,000 is being utilised from the Equipment Replacement Reserve, producing a net variance of £22,281 surplus.
- 4.3. **Premises** – Spend in Qtr 1 and the projection for the year is over budget. The overspend relates primarily to additional costs that have been necessary for repairs to the abatement equipment. This has been partly reduced by the gas invoices being lower than anticipated. The additional plant costs will be funded from the Equipment Replacement Reserve.
- 4.4. **Supplies and Services** – The overspend relates to higher music system costs and non recoverable VAT on the additional plant repairs.
- 4.5. **Central Support / Employees** – The underspend relates to a member of staff reducing to part time.
- 4.6. **Income** – Fees and charges are slightly higher than budget. Memorial sales are also higher than budget.
- 4.7. The receipt from CAMEO has not yet been received for 2024/25 but it is anticipated that the budgeted £2,500 will be received.
- 4.8. If the projected outturn does materialise there will be a surplus of £22,281.

5. RESOURCE IMPLICATIONS

- 5.1. Reserves & Balances. The current amounts held by the Joint Crematorium Committee and projected balances are:

	Capital Funding Reserve	Equipment Replacement Reserve	Budget Management Reserve	General Reserve
	£	£	£	£
Opening Balance 1 st April 24	7,411	864,712	102,461	146,000
Contribution in year	0	100,000	0	0
Applied from Reserve 2024/25	0	(50,000)	0	0
Closing Balance 31st March 25	7,411	914,712	102,461	146,000

- 5.2. The Capital Funding Reserve was set up to accumulate funds for capital projects at the Crematorium. £7,411 is the residual balance from the Phase B project (Garage/Memorial Hall).



The Equipment Replacement Reserve was set up to build up funds to replace the cremators and filtration equipment at the end of their useful life, and also to provide the funding for hearth replacements, cremator re-lining and major repairs when required. It is anticipated that there will be sufficient funds available when required but this will be continually monitored.

The Budget Management Reserve was created in 2021/22 and the funds are available to help mitigate any increased costs in 2024/25.

The Working Balance will remain at £146,000. This is at a suitable level taking into account the financial risks associated with operating the Crematorium.

6. EQUALITIES ASSESSMENT

6.1. There are no equality implications anticipated as a result of this report. An Equality Impact Assessment has been completed

7. ENVIRONMENTAL ASSESSMENT

7.1. There are not any environmental implications as a result of this report, as the purpose of this report is to update members of the financial activity of the North Devon Crematorium Joint Committee for the 2023/2024 financial year.

8. CONSTITUTIONAL CONTEXT

8.1. The North Devon Council and Torrige District Council Joint Crematorium Committee Agreement.

9. STATEMENT OF CONFIDENTIALITY

This report contains no confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

10. BACKGROUND PAPERS

None.

11. CORPORATE PRIORITIES

The North Devon Council and Torrige District Council Corporate Priorities have been considered in the drafting of the report.



12. STATEMENT OF INTERNAL ADVICE

The author (below) confirms that advice has been taken from all appropriate Councillors and Officers: Author Mark Knight Crematorium Accountant; Date 22nd July 2024