



North Devon Crematorium Joint Committee

Report Date: 7th February 2025

Topic: Crematorium Performance Monitoring Qtr 3 2024/2025

Report by: Treasurer

1. INTRODUCTION

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

2. RECOMMENDATIONS

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

3. REASONS FOR RECOMMENDATIONS

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

4. REPORT

4.1. A summary of the revenue expenditure and income for the period April to December 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-Dec)	Actual Apr-Dec	Variance (Under) / over	Projected Outturn	Projected Outturn Variance
Total Expenditure	927,400	695,550	771,014	75,464	1,074,888	147,488
Total Income	1,443,630	1,082,723	1,069,423	(13,300)	1,449,474	5,844
Surplus/(Deficit)	0	0	(38,764)	(38,764)	0	0

*Crematoria Abatement of Mercury Emissions Organisation

- 4.2. Qtr 3 is showing expenditure £75,464 over the profiled budget and income is £13,300 lower than profiled budget, £50,000 is to be utilised from the Equipment Replacement Reserve to cover additional equipment costs giving a total net variance of £38,764 deficit. However, the projections for the year are predicting expenditure £147,488 over budget and income £5,844 higher than budget, this gives a net deficit of £141,644 and rather than take the original £50,000 from the Equipment Replacement Reserve, it is proposed to fund the £134,125 from this reserve as the additional costs are mainly attributable to essential works to the cremators and abatement equipment.
- 4.3. **Premises** – Spend for Qtr 3 and the projection for the year are both over budget. The overspend relates primarily to additional costs that have been necessary for repairs to the cremators and abatement equipment. Further costs are anticipated in Qtr 4. 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 lower than budget due to the lower number of services in Qtr's 1&2, although we expect this to recover. Memorial sales are higher than budget.
- 4.7. The receipt from CAMEO has now been received for 2024/25 and is £3,350, which is slightly higher than the budgeted £2,500.
- 4.8. If the projected outturn does materialise the deficit will be funded from the Equipment Replacement Reserve.

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	(141,644)	0	0
Closing Balance 31st March 25	7,411	823,068	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 future unforeseen costs. It is proposed to use these funds for the solar panels.

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 2024/2025 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 24th January 2025