



**CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL**

COMMITTEE SUMMONS

C Hanagan
Service Director of Democratic Services & Communication
Rhondda Cynon Taf County Borough Council
The Pavilions
Cambrian Park
Clydach Vale CF40 2XX

Meeting Contact: John Crockett (07392193888)

YOU ARE SUMMONED to a Virtual meeting of **Llwydcoed Crematorium** to be held on **FRIDAY, 14TH OCTOBER, 2022** at **3.00 PM**.

AGENDA

**Page
No's**

1. DECLARATION OF INTEREST

To receive disclosures of personal interest from Members in accordance with the Code of Conduct

Note:

1. Members are requested to identify the item number and subject matter that their interest relates to and signify the nature of the personal interest: and
2. Where Members withdraw from a meeting as a consequence of the disclosure of a prejudicial interest they must notify the Chairman when they leave.

2. MINUTES

To receive the minutes of the previous meeting of the Llwydcoed Crematorium Joint Committee which was held on 2nd August 2022

3 - 6

3. REPORT OF THE BEREAVEMENT SERVICES MANAGER

To consider the report of the Bereavement Services Manager.

7 - 10

4. AUDITED ANNUAL RETURN FOR THE YEAR ENDED 31ST MARCH 2022 AND PERIOD 5 BUDGET MONITORING UPDATE 2022/23

To consider the report of the Treasurer.

5. URGENT BUSINESS

To consider any items, which the Chair, by reason of special circumstances, is of the opinion should be considered at the meeting as a matter of urgency

Service Director of Democratic Services & Communication

Circulation:-

The Chair and Vice-Chair of the Llwydcoed Crematorium (Councillor A Crimmings and Councillor D Isaac respectively)

Representing Merthyr Tydfil County Borough Council:
County Borough Councillors: Councillor M Colbran and Councillor J Thomas

Representing Rhondda Cynon Taf County Borough Council:
County Borough Councillors: Councillor J Elliott, Councillor A Fox,
Councillor G Jones and Councillor A O Rogers



**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL**

Llwydcoed Crematorium

Minutes of the virtual meeting of the Llwydcoed Crematorium meeting held on Tuesday, 2 August 2022 at 2.00 pm.

County Borough Councillors - Llwydcoed Crematorium Members in attendance:-

Councillor A Crimmings (Chair)
Councillor D Isaac (Vice-Chair)

Merthyr Tydfil County Borough Councillors
Councillor M Colbran

Rhondda Cynon Taf County Borough Councillors
Councillor J Elliott Councillor A Fox
Councillor G Jones

Officers in attendance

Mr P Griffiths, Service Director – Finance & Improvement Services
Ms J Lewis, Bereavement Services Manager
Mr C Pritchard, Assistant Cemetery Manager/Crematorium Supervisor
Ms L Coughlan, Solicitor

1 APOLOGIES FOR ABSENCES

Apologies for absences were received from County Borough Councillors K Morgan (Rhondda Cynon Taf County Borough Council) and Councillor J Thomas (Merthyr County Borough Council).

2 DECLARATION OF INTEREST

There were no declarations of interests in matters pertaining to the agenda.

3 TO ELECT A CHAIRMAN

RESOLVED to elect County Borough Councillor A Crimmings as Chair of the Joint Committee for the 2022-23 municipal year.

4 TO APPOINT A VICE-CHAIRMAN

RESOLVED to appoint County Borough Councillor D Isaac as Vice-Chair of the Joint Committee for the 2022-23 municipal year.

5 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Llwydcoed Crematorium Joint Committee held on 15th March 2022.

6 PROPOSED CALENDAR OF MEETINGS 2022 - 2023

Members were asked to consider the proposed calendar of quarterly meetings for the Joint Committee for the 2022-23 municipal year.

The Assistant Cemetery Manager reported that he would notify Members with regards to hybrid meeting capabilities.

Following a discussion, it was **RESOLVED** to agree the calendar of meetings for the 2022-23 municipal year.

7 REPORT OF THE BEREAVEMENT SERVICES MANAGER

The Bereavement Services Manager provided Members with Statistics and Performance figures relating to the operation of the Crematorium since the last meeting and an update to the agreed improvement works at Llwydcoed Crematorium.

In addition, the Bereavement Services Manager proposed additional works requiring approval from Members to consider installation of CCTV to Llwydcoed Crematorium and introduction of Biodiversity areas at Llwydcoed Crematorium with accompanying information boards.

Following consideration of the information contained within the report of the Bereavement Services Manager it was **RESOLVED**;

1. To note the Statistics and Performance figures contained within the report relating to the operation of the Crematorium since the last meeting; and
2. To note and approve the other works detailed in the report.

8 DRAFT ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2022 (SUBJECT TO AUDIT), INTERNAL AUDIT REPORT FOR 2021/22 AND PERIOD 3 BUDGET MONITORING UPDATE 2022/23

The Service Director, Finance and Improvement Services provided Members with information relating to the unaudited Annual Return for the Year Ended 31st March 2022, the Internal Audit Final Report 'Llwydcoed Crematorium' issued 23rd May 2022 and the Period 3 Budget Monitoring Update 2022/23.

A Member sought clarity around the availability of 2022/23 charges for bereavement services on the Council's website. The Bereavement Services Manager fed back that this position would be checked and an update provided.

Following consideration of the report, it was **RESOLVED –**

- (1) To note the report.
- (2) To note the unaudited Annual Return for the year ended 31st March 2022 as presented.
- (3) To note and approve the Internal Audit Final Report.
- (4) To note and approve the Period 3 Budget Monitoring Update 2022/23.
- (5) That the Chairman of the Joint Committee signs the Approval and Certification Section of the Annual Return.

9 URGENT BUSINESS

Following discussions, Members **RESOLVED** to send letters to the previous Committee Members, County Borough Councillor H. Boggis of Rhondda Cynon Taf County Borough Council and D. Chaplin of Merthyr Tydfil County Borough Council to thank them for their many years' service to the Committee.

This meeting closed at 2.21 pm

Councillor A Crimmings (Chair).

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RHONDDA CYNON TAFF COUNTY BOROUGH COUNCIL
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

Llwydcoed Crematorium

Report of the Bereavement Services Manager

14th October 2022

1. Verbal update – improvement works.

- 1.1. The Crematorium Supervisor will update members in connection with the progress/time table for the agreed works at Llwydcoed Crematorium.
- 1.2. At the time of writing, timescales etc., are still to be confirmed.

RECOMMENDATION:

That the report be noted.

2. Statistics and Performance.

- 2.1. That members consider the statistics and performance in respect of Llwydcoed Crematorium.

RECOMMENDATION:

That members note the report.

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Llwydcoed Crematorium Joint Committee

Report of Administration Manager and Registrar, Bereavement Services

1 Statistics and Performance

Cremations	
1970-2015	50038
2016	1258
2017	1480
2018	1527
2019	1458
2020	1819
2021	1409
Jan – March 2022	354
April – June 2022	331
July 2022	109
Aug 2022	95
Total to date	59878
Year to 31 March 2023	
Adults	530
Children	4
Stillbirths	1
NVF's	46
Body organs	1
Scattered	7
Interred	52
Released	476
Applications for memorials	
Book of Remembrance	4
Memorial Cards	0
Plaques on Plots	65
Plaques in Garden	0
Rose Bushes	7
Memorial Leaves	3

RECOMMENDATION:
To note the report

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LLWYDCOED CREMATORIUM JOINT COMMITTEE

14th October 2022

REPORT OF THE TREASURER

MATTERS REPORTED FOR DECISION

AUDITED ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2022 AND PERIOD 5 BUDGET MONITORING UPDATE 2022/23

1. PURPOSE OF REPORT

- 1.1 This report provides Members with the audited Annual Return for the Year Ended 31st March 2022 and the Period 5 Budget Monitoring Update 2022/23.

2. RECOMMENDATIONS

- 2.1 It is recommended that:

- Members note the report.
- Members note the audited Annual Return for the year ended 31st March 2022 as presented (Appendix 1).
- Members note and approve the Period 5 Budget Monitoring Update 2022/23 (Appendix 2).

3. ANNUAL RETURN FOR THE YEAR ENDED 31st MARCH 2022

- 3.1 The Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the certified annual return be published by 31st July 2022 and where not met, a statement setting out the reasons for non-compliance be published. Members will note that the Council complied with this statutory requirement and also note that the draft Annual Return for the Year Ended 31st March 2022 was authorised at the 2nd August 2022 Joint Committee meeting.
- 3.2 With regard to the external audit process for the Annual Return, unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Joint Committee for publication with no further approval required by the Joint Committee. However, if amendments are required, the auditor will send the return to the Joint Committee for amendment and re-approval before the auditor can certify the return.
- 3.3 The external audit of the 2021/22 Annual Return has been completed and no amendments were required, and the external auditor has therefore certified the 2021/22 Annual Return.

4. PERIOD 5 BUDGET MONITORING UPDATE 2022/23

4.1 Appendix 2 sets out details of the budget, actual expenditure to 31st August 2022 and projected outturn figures for 2022/23.

4.2 **Operating Expenditure for 2022/23 is projected to be £669,083 against a budget of £676,910 – a projected underspend of £7,827**

4.3 The main projected expenditure variances are as follows: -

- Employees - £7,981 projected overspend due to the retention of an agency staff member; and
- Premises - £19,843 projected underspend due to lower than anticipated costs on general repairs & maintenance partly offset by increased utility costs.

4.4 **Operating income for 2022/23 is projected to be £1,067,174 against a budget of £1,176,020 showing a projected deficit of income of £108,846.**

4.5 Projections for cremation fees have been made based on actuals to date and an estimated number of cremations for the remainder of the financial year and will be monitored closely throughout the financial year.

4.6 **Investment costs (one-off) identified to date are projected to be £182,153 across the following areas**

- £51,193 - Furniture/curtains for both chapels
- £23,800 - Redecoration of interior of all chapels
- £46,800 - Redecoration of all upper external walls
- £17,000 - Underground fibre link to main building
- £20,000 - CCTV System Works
- £23,360 - ID Fan (avoids release of toxins into the environment)

4.7 Summary position for 2022-23

	£
General reserves brought forward 1st April 2022	1,488,589
Projected Net Revenue contribution to reserves in 2022/23	401,591
Investment Costs	-182,153
Redistribution to Joint Authorities	-350,000
Projected General Reserves 31st March 2023	<u>1,358,027</u>

5. SUMMARY

5.1 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 2022.

5.2 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.

LOCAL GOVERNMENT ACT 1972

As amended by

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LLWYDCOED CREMATORIUM JOINT COMMITTEE

4th October 2022

Report of the Treasurer to Llwydcoed Crematorium

LIST OF BACKGROUND PAPERS

Ref:	Contact Officer
Appendix 1 Audited Annual Return for the Year Ended 31 st March 2022	Steve Preddy (01443 680644)
Appendix 2 Period 5 Budget Monitoring Update 2022/23	Steve Preddy (01443 680644)

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Accounting statements 2021-22 for:

Name of body: Llwydcoed Crematorium Joint Committee

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	1,086,552	1,477,782	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	0	0	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	1,460,440	983,268	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-234,339	-234,186	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-834,871	-738,275	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,477,782	1,488,589	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	132,740	102,593	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	1,518,625	1,394,669	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	-173,583	-8,673	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	1,477,782	1,488,589	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	1,774,201	1,667,839	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

	Agreed?		'YES' means that the Llwydcoed Crematorium Joint Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.

2.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.</p>	<p>Approval by the Llwydcoed Crematorium Joint Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature:</p> 	<p>Minute ref: Ref No.8 (2nd August 2022)</p> <p>Chair of meeting signature:</p> 
<p>Name: BARRIE DAVIES</p>	<p>Name: Ann Crimmings</p>
<p>Date: 31 May 2022</p>	<p>Date: 2 August 2022</p>

Annual internal audit report to:

Name of body: Llwydcoed Crematorium Joint Committee

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2022.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body. The crematorium has a track record of identifying and managing risk appropriately.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central function and regular Treasurer's reports presented to Joint Committee
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Detailed internal audit report presented to body
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Llwydcoed Crematorium does not operate a petty cash account
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central function administered by Council's payroll service
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Central Function

For any risk areas identified by the Llwydcoed Crematorium Joint Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

My detailed findings and recommendations which I draw to the attention of the Committee are included in my detailed report to the Committee dated 23rd May 2022.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of Auditor : Joanna Huxtable

Name of person who carried out the internal audit:

C. Mark Thomas MAAT CPFA - Head of Regional Internal Audit Service

Signature of person who carried out the internal audit:



Date: 27th May 2022

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

Llwydcoed Crematorium Joint Committee

Auditor General's report

Audit opinion

On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Committee's governance arrangements; and
- that the Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters arising and recommendations

There are no further matters or recommendations that I wish to draw to the Committee's attention.

External auditor's name: Richard Harries, Audit Director

External auditor's signature:

Date: 16/09/2022



For and on behalf of the Auditor General for Wales

2022-23				
	Budget £	Actual pr 1 to 5 £	Projected outturn £	Projected variance £
<u>OPERATING EXPENDITURE</u>				
<u>Employees</u>				
Admin salaries	87,310	19,600	82,977	-4,333
Technicians wages	91,810	35,227	93,125	1,315
Crematorium Operative	74,980	30,419	72,187	-2,793
Agency staff	5,460	5,040	19,253	13,793
	259,560	90,285	267,541	7,981
<u>Premises</u>				
Repair and Maintenance	46,010	2,143	19,695	-26,315
Gas	33,600	14,970	40,221	6,621
Electricity	22,650	7,690	22,794	144
Specialist Contractor (FT)	51,500	27,056	54,112	2,612
NNDR	38,850	37,985	37,985	-865
Council Tax	0	0	0	0
Water Charges	550	255	510	-40
Fixtures and Fittings	2,000	0	0	-2,000
Contractor Payments (skip charges)	4,500	0	4,500	0
Cleaning Materials	650	0	650	0
General Insurance	5,800	0	5,800	0
	206,110	90,100	186,267	-19,843
<u>Transport</u>				
Plant and Vehicles	1,000	0	1,000	0
	1,000	0	1,000	0
<u>Supplies and Services</u>				
Plaques and Memorials	16,200	3,488	15,500	-700
Caskets and Urns	5,000	826	3,500	-1,500
Books of Remembrance	2,000	1,215	2,000	0
Hire Of Equipment	0	0	0	0
Computer Costs	1,000	0	0	-1,000
Protective Clothing	2,000	506	2,000	0
Office expenses	9,160	8,835	3,500	-5,660
Subscriptions	1,050	0	1,045	-5
Analyst's Fees	1,150	1,723	1,723	573
Medical Expenses	29,000	12,230	21,000	-8,000
Other Hired Services	11,000	15,534	27,500	16,500
Audit Fees	2,050	-2,043	2,050	0
Training	1,750	0	1,000	-750
Other Miscellaneous Expenses	400	0	0	-400
Credit/Debit Card Transaction Charges	100	0	0	-100
Employers liability insurance	1,690	0	1,690	0
	83,550	42,314	82,508	-1,042
<u>Support costs</u>				
Central Support costs	126,690	0	131,767	5,077
	126,690	0	131,767	5,077
Total Operating Expenditure	676,910	222,699	669,083	-7,827
<u>OPERATING INCOME</u>				

2022-23				
	Budget £	Actual pr 1 to 5 £	Projected outturn £	Projected variance £
Caskets and Urns	-8,460	-1,466	-3,520	4,940
Plaques and Memorials	-22,280	-10,212	-23,130	-850
Cremation Fees	-1,073,450	-317,025	-931,795	141,655
Books of Remembrance	-2,400	-1,548	-3,710	-1,310
Burial Fees	-47,040	-20,256	-68,134	-21,094
Exhumation Fees	-1,050	-603	-1,450	-400
Chapel Use	-11,380	-3,873	-9,295	2,085
Memorial permits	-9,960	-3,814	-9,155	805
Mercury Abatement Income	0	0	-4,490	-4,490
Energy Savings	0	0	-495	-495
Vending Sales	0	0	0	0
Media Service Fees	0	-5,487	-12,000	-12,000
Total Operating Income	-1,176,020	-364,283	-1,067,174	108,846
Operating Surplus (-) / Loss (+)	-499,110	-141,584	-398,091	101,019
Interest on Investments/ Balances	-3,500	0	-3,500	0
Investment Costs	0	45,800	182,153	182,153
Payments to Joint Authorities	350,000	84,000	350,000	0
Net contribution to(-)/from(+) Reserves	-152,610	-11,784	130,562	283,172
General reserves B/F	-1,488,589		-1,488,589	0
Contributions to (-) / from Revenue (+)	-152,610		130,562	-283,172
General reserves C/F	-1,641,199	0	-1,358,027	-283,172