

## Appendix C

REVENUE CREMATORIUM Description	Full Year 2020-2021		
	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	245,998	230,347	-15,651
Salaries Overtime	9,198	11,972	2,774
Salaries National Insurance	21,000	20,354	-646
Salaries Superannuation	51,860	49,423	-2,437
Salaries Pension Liability	0	20,426	20,426
Covid 19 Basic Pay	3,264	3,264	0
Covid 19 Overtime	8,802	8,802	-0
Superann Additional Allowances	1,261	2,505	1,244
Pension Deficit Lump Sum	22,058	16,151	-5,907
Agency Staff	11,238	12,713	1,475
Covid 19 Agency Staff	0	3,607	3,607
Advertising Appointments	0	2,209	2,209
Occupational Health Services	500	0	-500
Training Expenses Staff	3,000	578	-2,422
Apprenticeship Levy	1,326	990	-336
Car Allowances	200	0	-200
<b>Employee Related Expenditure</b>	<b>379,705</b>	<b>383,339</b>	<b>3,634</b>
Repair/Maintenance Buildings	18,258	12,851	-5,407
Repair/Maintenance Special	25,222	0	-25,222
Grounds Maintenance General	20,440	18,796	-1,644
EPA Testing	1,500	1,187	-313
Repair/Maintenance Fixed Plant Cremators	100,000	55,545	-44,455
Repair/Maintenance Fixed Plant Cremators Special	0	31,307	31,307
Covid 19 Premises Costs	5,324	6,166	842
Electricity	47,500	46,980	-520
Gas	42,000	36,551	-5,449
Rent of Premises	159	159	0
Business Rates	91,290	91,290	-0
Sewage/Water Rates	6,000	6,118	118
Insurance	19,340	19,822	482
Cleaning Materials	4,200	4,157	-43
Legionella	490	525	35
<b>Premises Related Expenditure</b>	<b>381,723</b>	<b>331,454</b>	<b>-50,269</b>
Equipment Acquisitions	67	175	108
Furniture Acquisitions	750	110	-640
Hire Vending Machines	600	103	-497
Light Plant and Tools	4,000	1,850	-2,150
Material Purchases & Bio Boxes	4,000	4,392	392
Rodent Control	450	0	-450
Office Machinery Repair/Maintenance	100	0	-100
Office Machinery Replacement	900	56	-844
Covid 19 Supplies and Services	6,608	8,450	1,842
Uniforms	3,500	2,041	-1,459
Printing	3,500	2,188	-1,312
Stationery	3,500	3,545	45

Advertising Other	2,000	1,092	-908
Hired and Contracted Services	0	999	999
Waste Collection Skips	1,500	1,320	-180
Medical Referee Fees	38,850	50,293	11,443

REVENUE CREMATORIUM	Full Year 2020/2021		
	Description	Revised Budget	Actuals
	£	£	£
Payments to Local Authorities	7,038	6,939	-99
Software Licences	9,000	9,880	880
Mobile Phones	0	406	406
Postages	3,014	2,302	-712
Systems Software	530	260	-270
Telephones	7,200	10,362	3,162
Webcasting	5,000	22,327	17,327
Subscriptions	2,440	1,710	-730
Book of Remembrance Inscriptions	9,028	6,749	-2,279
External Legal Expenses	1,500	0	-1,500
Other Expenses General	500	40	-460
Memorial Plaques	11,965	2,763	-9,202
Organist Fees	3,000	60	-2,940
CAMEO Non Abatement Fees	66,825	69,025	2,200
<b>Supplies &amp; Services Expenditure</b>	<b>197,365</b>	<b>209,436</b>	<b>12,071</b>
Design Services	5,641	8,924	3,283
Waste & Litter Collection	7,349	7,349	-0
Electricians Service	0	2,728	2,728
Central Corporate Overheads	48,392	48,392	0
<b>Support Services</b>	<b>61,382</b>	<b>67,393</b>	<b>6,011</b>
Bad Debt Provision	0	31,886	31,886
<b>Provisions</b>	<b>0</b>	<b>31,886</b>	<b>31,886</b>
Depreciation	126,271	126,271	0
Impairment	0	171,497	171,497
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>297,768</b>	<b>171,497</b>
<b>Revenue Gross Expenditure</b>	<b>1,146,446</b>	<b>1,321,276</b>	<b>174,830</b>
Book of Remembrance Inscriptions	-23,500	-15,958	7,542
Crematorium Containers	-200	-200	0
Crematorium Memorials	-41,000	-13,424	27,576
Organist	-21,000	0	21,000
Cremation Fees	-1,633,800	-1,925,251	-291,451
Webcasting	-7,500	-28,126	-20,626
Medical Fees	-38,850	-47,786	-8,936
Miscellaneous Income	-4,000	-2,520	1,480
Insurance Receipt	0	-31,307	-31,307
Recharges to Cemeteries	-31,046	-19,045	12,001
<b>Revenue Gross Income</b>	<b>-1,800,896</b>	<b>-2,083,617</b>	<b>-282,721</b>
<b>Net Cost of Service</b>	<b>-654,450</b>	<b>-762,341</b>	<b>-107,891</b>
<b>Below Net Cost of Service</b>			
Interest Income	-3,000	-688	2,312
Pension Liabilities	0	-47,303	-47,303
Interest on Pension Liability	0	25,000	25,000

Crem Pension Asset Liability	0	499,000	499,000
Crem Pension Gains and Losses	0	-499,000	-499,000
Charges for Impairment of non-current assets	0	-171,497	-171,497
Reverse Depreciation	-126,271	-126,271	-0
Transformational Savings	9,431	0	-9,431
Appropriations	46,200	31,844	-14,356
Other Operating Expenditure	0	-33,972	-33,972
Capital Expenditure BNCOS	0	33,972	33,972

<b>REVENUE CREMATORIUM</b>	<b>Full Year 2020/2021</b>		
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Reversal Gain/Loss on Disposal	0	33,972	33,972
<b>Surplus</b>	<b>-728,090</b>	<b>-1,017,284</b>	<b>-289,194</b>
Excess Surplus to General Reserve	0	289,194	289,194
<b>Net Surplus for Distribution</b>	<b>-728,090</b>	<b>-728,090</b>	<b>0</b>

<b>CAPITAL CREMATORIUM</b>	<b>Full Year 2020/2021</b>		
<b>Description</b>	<b>Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£		£
Mercury Abatement Equipment	627,000	123,834	-503,166
Tractor Expenditure	16,500	18,469	1,969
Tractor Income	0	-2,450	-2,450
Car Park Lighting	8,000	0	-8,000
Roof Repairs Expenditure	56,844	47,663	-9,181
Roof Repairs Income	-31,522	-31,522	-0
<b>Grand Total</b>	<b>676,822</b>	<b>155,994</b>	<b>-520,828</b>