

## Appendix C

REVENUE CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	292,795	272,288	-20,507
Salaries Overtime	18,000	32,424	14,424
Salaries National Insurance	23,281	26,080	2,799
Salaries Superannuation	57,095	60,972	3,877
Salaries Pension Liability	0	70,849	70,849
Salaries Vacancy Savings	-5,598	0	5,598
Superann Additional Allowances	1,315	1,430	115
Pension Deficit Lump Sum	16,151	16,151	0
Optical Charges Tests	0	15	15
Agency Staff	0	12,760	12,760
Advertising Appointments	0	3,070	3,070
Training Expenses Staff	1,200	7,910	6,710
Apprenticeship Levy	1,408	1,174	-234
<b>Employee Related Expenditure</b>	<b>405,647</b>	<b>505,123</b>	<b>99,476</b>
Repair/Maintenance Buildings	30,000	32,554	2,554
Grounds Maintenance General	17,500	17,681	181
EPA Testing	1,200	1,161	-39
Repair/Maintenance Fixed Plant Cremators	85,000	71,267	-13,733
Electricity	50,000	43,376	-6,624
Gas	42,850	27,942	-14,908
Rent of Premises	159	159	0
Business Rates	91,290	91,290	-0
Sewage/Water Rates	7,111	4,272	-2,839
Insurance	18,634	18,634	-0
Cleaning Materials	4,200	4,266	66
Legionella	500	430	-70
<b>Premises Related Expenditure</b>	<b>348,444</b>	<b>313,031</b>	<b>-35,413</b>
Car Allowances	200	39	-161
<b>Transport Related Expenditure</b>	<b>200</b>	<b>39</b>	<b>-161</b>

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Description	Revised Budget	Actuals	Variance
	£	£	£
Memorial Tree Equipment Acquisition	14,500	14,350	-150
Equipment Acquisitions	0	35	35
Furniture Acquisitions	19,000	13,682	-5,318
Health and Safety Materials	4,382	4,382	0
Light Plant and Tools	11,344	12,935	1,591
Material Purchases	4,000	4,651	651
Rodent Control	750	28	-722
Office Machinery Replacement	1,000	1,403	403
Covid 19 Supplies and Services	0	27	27
Uniforms	4,000	2,525	-1,475
Printing	1,500	723	-777
Stationery	2,500	1,584	-916
Consultancy	0	2,242	2,242
Hired and Contracted Services - Use of other Crematoria	0	6,987	6,987
Waste Collection Skips	1,500	1,935	435
Medical Referee Fees	38,850	40,959	2,109
Payments to Local Authorities	6,862	7,242	380
Software Licences	11,980	12,235	255
Postages	1,800	2,681	881
Systems Software	260	260	-0
Telephones	8,300	7,983	-317
Webcasting Costs	5,000	21,590	16,590
Subscriptions	1,649	1,355	-294
Book of Remembrance Inscriptions	9,028	8,035	-993
External Legal Expenses	1,500	1,200	-300

Memorials	24,066	16,448	-7,618
Other Expenses General	500	349	-151
Memorial Tree Memorials	4,540	0	-4,540
Temporary Memorials	11,965	15,848	3,883
Organist Fees	7,500	1,595	-5,905
CAMEO Non Abatement Fees	33,413	68,310	34,897
<b>Supplies &amp; Services Expenditure</b>	<b>231,689</b>	<b>273,579</b>	<b>41,890</b>

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REVENUE CREMATORIUM		1 April 2021 to 31 March 2022	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	7,500	4,603	-2,897
Building Services Repairs	0	1,825	1,825
Trade Waste/Recycling	7,496	7,349	-147
Electricians Service	0	2,116	2,116
Central Corporate Overhead	49,360	49,360	0
<b>Support Services</b>	<b>64,356</b>	<b>65,252</b>	<b>896</b>
Bad Debt Provision	0	36,441	36,441
<b>Provisions</b>	<b>0</b>	<b>36,441</b>	<b>36,441</b>
Depreciation	126,271	129,265	2,994
Impairment Add No Value	0	148,577	148,577
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>277,842</b>	<b>151,571</b>
<b>Revenue Gross Expenditure</b>	<b>1,176,607</b>	<b>1,471,307</b>	<b>294,700</b>
Book of Remembrance Inscriptions	-20,000	-30,346	-10,346
Crematorium Memorials	-42,000	-60,087	-18,087
Organist	-11,250	-2,253	8,997
Cremation Fees	-1,715,700	-1,810,501	-94,801
Webcasting Fees	-7,500	-28,465	-20,965
Medical Fees	-38,850	-41,977	-3,127
New Memorials	-9,100	0	9,100
Memorial Tree Income	-1,400	-667	733
<b>Income Cremation Fees</b>	<b>-1,845,800</b>	<b>-1,974,295</b>	<b>-128,495</b>
Crematorium Containers	-350	-151	199
Miscellaneous Income	-1,500	-720	780
Under/Over Bankings	0	-23	-23
<b>Income</b>	<b>-1,850</b>	<b>-894</b>	<b>956</b>
Recharges to Cemeteries	-26,562	-25,319	1,243
<b>Income Recharges</b>	<b>-26,562</b>	<b>-25,319</b>	<b>1,243</b>
Interest Income	-2,500	-1,927	573
<b>Surplus/Deficit on Provision of Services</b>	<b>-2,500</b>	<b>-1,927</b>	<b>573</b>
<b>Revenue Gross Income</b>	<b>-1,876,712</b>	<b>-2,002,435</b>	<b>-125,723</b>
<b>Net Cost of Service</b>	<b>-700,105</b>	<b>-531,127</b>	<b>168,978</b>
Interest on Pension Liability	0	33,000	33,000
Depreciation to be Reversed	-126,271	-129,265	-2,994
Impairment	0	-148,577	-148,577
Employers Pension Contribution	0	-104,849	-104,849
Crem Pension Asset Liability	0	-230,000	-230,000
3% Increase of Standard Cremation Fees to Capital Fund	46,200	45,672	-528
Financing Memorial Tree Acquisition from General Reserves	-14,500	-13,683	817
Financing Other New Memorials from General Reserves	-18,106	-16,448	1,658
Crem Pension Gains and Losses	0	230,000	230,000
Excess Surplus Transfer to General Reserves	0	52,495	52,495
<b>Below Net Cost of Service Sub Total</b>	<b>-112,677</b>	<b>-281,655</b>	<b>-168,978</b>
<b>Net Surplus</b>	<b>-812,782</b>	<b>-812,782</b>	<b>0</b>

**Appendix C**

<b>CAPITAL CREMATORIUM</b>		<b>1 April 2021 to 31 March 2022</b>	
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Replacement of Abatement Equipment brought forward	503,166	87,309	<b>-415,857</b>
Replacement of Abatement Equipment Building Works	221,000	2,643	<b>-218,357</b>
Replacement of Abatement Equipment MDC Design Services	0	5,903	5,903
Car Park Lighting brought forward budget	8,000	0	<b>-8,000</b>
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	<b>-0</b>
21/22 PPW Capital Programme Unallocated	61,017	0	<b>-61,017</b>
21/22 Music System	20,000	20,995	995
21/22 Water Main	20,000	217	<b>-19,783</b>
21/22 CCTV System	25,000	15,541	<b>-9,459</b>
21/22 Fire Doors and Works	0	593	593
21/22 Refurbished Cremulator	12,160	12,160	0
21/22 New Development Crematorium	0	2,068	2,068
<b>Grand Total</b>	<b>871,491</b>	<b>148,577</b>	<b>-722,914</b>