



Report to: **Mansfield and District Joint Crematorium Committee**

Date: 12th December 2022

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

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Report Summary	
Type of report	Open Report
Report Title	REVENUE AND CAPITAL BUDGET 2023/24 – 2025/26
Purpose of Report	To approve the revenue and capital budgets for 2023/24 and the proposals for 2024/25 and 2025/26.
Recommendations	<ol style="list-style-type: none">1. That the proposed revenue and capital budgets for 2023/24 are approved, as per appendix 1.2. That the proposed revenue and capital budgets for 2024/25 and 2025/26 are approved in principle, as per appendix 1.3. That in 2023/24 an annual surplus of £875,386 is approved4. That in 2024/25 and 2025/26 an annual surplus of £875,000 and £742,075 respectively are approved in principle.

1.0 Background

- 1.1 The proposed budgets for 2023/24 and 2024/25 and those originally approved are detailed in Appendix 1 along with the estimates for 2025/26 for consideration by the Joint Committee.
- 1.2 This report is written on the basis that whichever option the JCC approve with regard to the future of the Crematorium buildings and fixed plant, these budget proposals include the estimated maximum development costs.
- 1.3 A review of the budgets for 2025/26 onwards will take place prior to the setting of the revenue budgets in 2023, in order to update for any known changes and identify future savings and efficiencies as required.
- 1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

Table 1

Crematorium - REVENUE	2022/23	2023/24		2024/25		2025/26	
	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget
Account Description	£	£	£	£	£	£	£
Employee Expenses	423,439	441,526	472,478	450,012	494,385	450,012	517,345
Premises Expenses	372,327	373,745	585,394	379,208	601,356	379,208	617,923
Transport Expenses	200	204	200	208	200	208	200
Supplies and Services	137,654	213,097	203,649	208,605	198,649	208,605	198,649
Support Services	65,493	66,500	71,985	67,680	77,784	67,680	84,151
Depreciation, Impairment & Revaluation Losses	126,271	126,271	129,265	126,271	129,265	126,271	129,265
Capital Charges	0	190,500	0	254,000	170,321	254,000	227,094
GROSS EXPENDITURE	1,125,384	1,411,843	1,462,971	1,485,984	1,671,960	1,485,984	1,774,627
Income	-2,065,750	-2,054,250	-2,107,698	-2,148,750	-2,197,100	-2,148,750	-2,297,900
Income Recharges	-29,051	-29,913	-29,985	-30,538	-32,210	-30,538	-34,112
GROSS INCOME	-2,094,801	-2,084,163	-2,137,683	-2,179,288	-2,229,310	-2,179,288	-2,332,012
NET COST OF SERVICE	-969,417	-672,320	-674,712	-693,304	-557,350	-693,304	-557,385
BELOW NET COST OF SERVICE ADJUSTMENTS	-126,271	-202,680	-200,674	-181,696	-317,650	-181,696	-184,690
NET SURPLUS	-1,095,688	-875,000	-875,386	-875,000	-875,000	-875,000	-742,075

- 1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2023/24 and 2024/25 by the Joint Committee on 6 December 2021. The main changes are as follows:
- 1.5.1 Employee expenses have increased by £30,952 in 2023/24 and increased by £44,373 in 2024/25. The main increases are due to pay awards, as a pay award of £1,925 has been recently agreed for 2022/23. This has been added to the base for 2023/24, and an additional 4% added for that year and following years.
- 1.5.2 Premises expenses have increased by £211,649 in 2023/24 and by an additional £15,962 in 2024/25. The main cause of the increase relates to gas and electricity, as budgets have been updated with the latest price per kWh from ESPO, which is significantly higher than the current contract price.
- 1.5.3 There are minor changes to the transport budgets.
- 1.5.4 Supplies and services budgets have decreased by £9,956 in both 2023/24 and 2024/25. This is due to savings in a number of budget lines such as webcasting and postage.
- 1.5.5 Support services budgets have increased by £5,485 in 2023/24 and £10,104 in 2024/25. This is due to increases in the Central Corporate Overhead charge.
- 1.5.6 The proposed budget for depreciation has increased by £2,994 in all years. The corresponding reversal below net cost of service has been increased by the same amount.
- 1.5.7 Capital charges are no longer taking place until 2024/25. These are the repayment costs for borrowing up to £4.7m for the development of the crematorium. As the project has not commenced in 2022/23 as anticipated, and is unlikely to start until 2023/24, repayment costs for borrowing have now been budgeted within 2024/25 and 2025/26. It is difficult at this stage to predict the level of capital charges required in 2024/25 so this has been estimated at 75% of the first year's annual interest capital charges

at £170,321. If the capital charges in 2024/25 are lower than the £170,321 budget, then any unused budget will be transferred to the capital fund. A full year capital charges of £227,094 have been included in 2025/26.

- 1.5.8 There is an increase in income of (£53,520) in 2023/24 and (50,022) in 2024/25. This is mainly due to the increases in cremation fees, as well as memorial income and webcasting charges due to new memorials being acquired and the continuing demand for the webcasting service.

The interest income on bank balances has increased due to increasing interest rates now being achieved on balances.

- 1.5.9 The forecast number of cremations remains the same as proposed at 2,100 per annum. Cremation fee income is based on a 7.5% fee increase on the 2022/23 fee of £817 taking the cremation fee up to £923 in 2023/24 (an increase of £65).

- 1.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in increases of (£72) in 2023/24 and (£1,672) in 2024/25.

It is forecast that capital charges to finance borrowing for the development of the crematorium will not commence until 2024/25.

In 2023/24 & 2024/25 a contribution of £76,409 and £55,245 respectively is to be made from general reserves to the revenue accounts to finance the CAMEO abatement fee expenditure and to maintain annual surplus levels of £875,000.

- 1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2023/24 – 2024/25 and the projected capital budget for 2025/26. The capital budget for the development of the crematorium is forecast to be the maximum cost for whichever option is approved by the JCC.

The full budget for the development of the crematorium has been allocated to 2023/24 however the majority of the costs will be in future years with the budget being carried forward at the end of each financial year for the period of the project.

- 1.6.1 Borrowing will be undertaken to finance the development of the new building. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

- 1.6.2 The usable reserves of the crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.

- 1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for £198,000 which would cover the forecasted costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

Table 2**USABLE RESERVES**

General Reserve Forecast Balance 31 March 2023	£592,255
Less Provision for Temporary Cremators	-£198,000
Less Contributions to revenue 2023/24	-£71,409
Less Contributions to revenue 2024/25	-£188,385
Less Contributions to revenue 2025/26	-£55,425
General Reserve Forecast Balance 31 March 2026	£79,036

Capital Fund Forecast Balance 31 March 2023	£478,104
New development costs 2022/23	-£50,000
Planned Preventative Maintenance 2023/24	-£6,000
Planned Preventative Maintenance 2024/25	-£24,000
Planned Preventative Maintenance 2025/26	-£3,000
Design Services fees 2023/24	-£8,000
Design Services fees 2024/25	-£8,000
Design Services fees 2025/26	-£8,000
Capital Fund Forecast Balance 31 March 2026	£371,104

TOTAL USABLE RESERVES forecast 31 March 2026	£450,140
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The levels held in usable reserves will be under review as the development of the crematorium is progressed.

1.7 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption. Each constituent authority will need to review how the development of the crematorium will impact on their VAT partial exemption calculations.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial - That the figures contained within the proposed budgets for income and expenditure is inaccurate.	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur.	Medium	A quality check is undertaken throughout the process and error identified.

Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

3.0 Proposal/Options Considered and Reasons for Recommendation

That this report is directly aligned to ensuring effective management of the Crematorium.

4.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

None

BASE BUDGET WORKING PAPERS - 2023/24 - 2025/26 - Mansfield Crematorium

Appendix 1

REVENUE

Account Description	2022/2023	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget	Base Budget	Budget	Budget	Projected	Base Budget	Budget	Budget	Projected	Base Budget	Budget	Budget	Projected
	£	Appr.in Principle	Additions	Reductions	Budget	Appr.in Principle	Additions	Reductions	Budget	Appr.in Principle	Additions	Reductions	Budget
Salaries Basic Pay	306,313.00	321,450.00	22,674.00	0.00	344,124.00	327,878.00	34,764.00	0.00	362,642.00	327,878.00	52,183.00	0.00	380,061.00
Salaries Overtime	18,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00
Salaries National Insurance	25,124.00	28,721.00	1,210.00	0.00	29,931.00	29,614.00	2,849.00	0.00	32,463.00	29,614.00	5,253.00	0.00	34,867.00
Salaries Superannuation	59,731.00	62,682.00	4,422.00	0.00	67,104.00	63,936.00	6,779.00	0.00	70,715.00	63,936.00	10,176.00	0.00	74,112.00
Vacancy Savings	-5,868.00	-6,193.00	0.00	-424.00	-6,617.00	-6,322.00	-665.00	0.00	-6,987.00	-6,322.00	0.00	-1,014.00	-7,336.00
Superannuation Additional Allowances	1,315.00	1,315.00	85.00	0.00	1,400.00	1,315.00	85.00	0.00	1,400.00	1,315.00	85.00	0.00	1,400.00
Pension Deficit Lump Sum	16,151.00	16,151.00	0.00	0.00	16,151.00	16,151.00	0.00	0.00	16,151.00	16,151.00	0.00	0.00	16,151.00
Training Expenses Staff	1,200.00	600.00	2,872.00	0.00	3,472.00	600.00	400.00	0.00	1,000.00	600.00	400.00	0.00	1,000.00
Apprenticeship Levy	1,473.00	1,800.00	113.00	0.00	1,913.00	1,840.00	161.00	0.00	2,001.00	1,840.00	250.00	0.00	2,090.00
EMPLOYEE EXPENSES	423,439.00	441,526.00	31,376.00	-424.00	472,478.00	450,012.00	44,373.00	0.00	494,385.00	450,012.00	68,347.00	-1,014.00	517,345.00
Repair/Maintenance Buildings	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	30,000.00
Grounds Maintenance General	17,500.00	17,500.00	0.00	0.00	17,500.00	17,500.00	0.00	0.00	17,500.00	17,500.00	0.00	0.00	17,500.00
EPA Testing	1,200.00	1,500.00	0.00	-300.00	1,200.00	1,500.00	0.00	-300.00	1,200.00	1,500.00	0.00	-300.00	1,200.00
Repair/Mce Fixed Plant Cremators	102,000.00	104,040.00	0.00	-2,040.00	102,000.00	106,121.00	0.00	-4,121.00	102,000.00	106,121.00	0.00	-4,121.00	102,000.00
Electricity	51,000.00	52,020.00	46,895.00	0.00	98,915.00	53,060.00	49,812.00	0.00	102,872.00	53,060.00	53,927.00	0.00	106,987.00
Gas	43,700.00	44,574.00	167,606.00	0.00	212,180.00	45,465.00	175,202.00	0.00	220,667.00	45,465.00	184,029.00	0.00	229,494.00
Rent of Premises	159.00	159.00	0.00	0.00	159.00	159.00	0.00	0.00	159.00	159.00	0.00	0.00	159.00
Business Rates	93,786.00	93,429.00	0.00	-2,139.00	91,290.00	94,363.00	0.00	-1,248.00	93,115.00	94,363.00	615.00	0.00	94,978.00
Sewage/Water Rates	7,650.00	6,426.00	504.00	0.00	6,930.00	6,555.00	1,068.00	0.00	7,623.00	6,555.00	1,830.00	0.00	8,385.00
Insurance	20,622.00	19,387.00	1,213.00	0.00	20,600.00	19,775.00	1,825.00	0.00	21,600.00	19,775.00	2,825.00	0.00	22,600.00
Cleaning Materials	4,200.00	4,200.00	0.00	0.00	4,200.00	4,200.00	0.00	0.00	4,200.00	4,200.00	0.00	0.00	4,200.00
Legionella Management	510.00	510.00	0.00	-90.00	420.00	510.00	0.00	-90.00	420.00	510.00	0.00	-90.00	420.00
PREMISES EXPENSES	372,327.00	373,745.00	216,218.00	-4,569.00	585,394.00	379,208.00	227,907.00	-5,759.00	601,356.00	379,208.00	243,226.00	-4,511.00	617,923.00
Car Allowances	200.00	204.00	0.00	-4.00	200.00	208.00	0.00	-8.00	200.00	208.00	-8.00	0.00	200.00
TRANSPORT EXPENSES	200.00	204.00	0.00	-4.00	200.00	208.00	0.00	-8.00	200.00	208.00	-8.00	0.00	200.00
Furniture Acquisitions	4,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00
Light Plant and Tools	4,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00	4,000.00	0.00	-2,000.00	2,000.00
Bio Boxes	5,500.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00
Rodent Control	750.00	750.00	0.00	-250.00	500.00	750.00	0.00	-250.00	500.00	750.00	0.00	-250.00	500.00
Office Machinery Replacement	1,000.00	1,000.00	0.00	-500.00	500.00	1,000.00	0.00	-500.00	500.00	1,000.00	0.00	-500.00	500.00
Uniforms	5,000.00	3,000.00	0.00	-1,000.00	2,000.00	3,000.00	0.00	-1,000.00	2,000.00	3,000.00	0.00	-1,000.00	2,000.00
Printing	3,000.00	2,000.00	0.00	-500.00	1,500.00	2,000.00	0.00	-500.00	1,500.00	2,000.00	0.00	-500.00	1,500.00
Stationery	3,500.00	3,500.00	0.00	-1,500.00	2,000.00	3,500.00	0.00	-1,500.00	2,000.00	3,500.00	0.00	-1,500.00	2,000.00
Advertising Other	2,000.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
Hired & Contracted Services (large coffins)	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00

Account Description	2021/2022	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
Medical Examination Fees	38,850.00	38,850.00	0.00	0.00	38,850.00	38,850.00	0.00	0.00	38,850.00	38,850.00	0.00	0.00	38,850.00
Payments to Local Authorities	6,999.00	7,147.00	103.00	0.00	7,250.00	7,280.00	0.00	-30.00	7,250.00	7,280.00	0.00	-30.00	7,250.00
Software Licences	11,980.00	10,280.00	0.00	-30.00	10,250.00	10,486.00	0.00	-236.00	10,250.00	10,486.00	0.00	-236.00	10,250.00
Mobile Phones	0.00	320.00	0.00	-320.00	0.00	320.00	0.00	-320.00	0.00	320.00	0.00	-320.00	0.00
Postages	2,800.00	2,000.00	0.00	-2,000.00	0.00	2,000.00	0.00	-2,000.00	0.00	2,000.00	0.00	-2,000.00	0.00
Systems Software	300.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00	300.00	300.00	0.00	0.00	300.00
Telephones	10,300.00	8,451.00	1,049.00	0.00	9,500.00	8,620.00	880.00	0.00	9,500.00	8,620.00	880.00	0.00	9,500.00
Webcasting	5,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00
Conference Expenses	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
Subscriptions	1,682.00	1,400.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00	1,400.00
Book of Remembrance Inscriptions	9,028.00	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	8,000.00
External Legal Expenses - valuation	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
Memorials inc new memorial lines	0.00	27,099.00	0.00	0.00	27,099.00	22,099.00	0.00	0.00	22,099.00	22,099.00	0.00	0.00	22,099.00
Other Expenses General	500.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00	500.00	500.00	0.00	0.00	500.00
Temporary Memorials (Ttr to Memorials)	11,965.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Organist Fees	7,500.00	3,000.00	0.00	-500.00	2,500.00	3,000.00	0.00	-500.00	2,500.00	3,000.00	0.00	-500.00	2,500.00
CAMEO Non Abatement Fees	0.00	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00
SUPPLIES & SERVICES	137,654.00	213,097.00	1,152.00	-10,600.00	203,649.00	208,605.00	880.00	-10,836.00	198,649.00	208,605.00	880.00	-10,836.00	198,649.00
Design Services	7,500.00	7,500.00	500.00	0.00	8,000.00	7,500.00	500.00	0.00	8,000.00	7,500.00	500.00	0.00	8,000.00
Trade Waste/Recycling	7,646.00	7,646.00	0.00	-150.00	7,496.00	7,799.00	0.00	-153.00	7,646.00	7,799.00	0.00	0.00	7,799.00
Central Corporate Overheads	50,347.00	51,354.00	5,135.00	0.00	56,489.00	52,381.00	9,757.00	0.00	62,138.00	52,381.00	15,971.00	0.00	68,352.00
SUPPORT SERVICES	65,493.00	66,500.00	5,635.00	-150.00	71,985.00	67,680.00	10,257.00	-153.00	77,784.00	67,680.00	16,471.00	0.00	84,151.00
Depreciation, Impairment & Revaluation Losses	126,271.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00
DEPRECIATION & IMPAIRMENT	126,271.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00	126,271.00	2,994.00	0.00	129,265.00
MRP and Interest Charges	0.00	190,500.00	0.00	-190,500.00	0.00	254,000.00	0.00	-83,679.00	170,321.00	254,000.00	0.00	-26,906.00	227,094.00
CAPITAL CHARGES	0.00	190,500.00	0.00	-190,500.00	0.00	254,000.00	0.00	-83,679.00	170,321.00	254,000.00	0.00	-26,906.00	227,094.00
TOTAL EXPENDITURE	1,125,384.00	1,411,843.00	257,375.00	-206,247.00	1,462,971.00	1,485,984.00	286,411.00	-100,435.00	1,671,960.00	1,485,984.00	331,910.00	-43,267.00	1,774,627.00
Book of Remembrance Inscriptions	-20,000.00	-20,000.00	-1,000.00	2,000.00	-19,000.00	-20,000.00	0.00	2,000.00	-18,000.00	-20,000.00	0.00	2,000.00	-18,000.00
Containers	-200.00	-200.00	-10.00	100.00	-110.00	-200.00	100.00	0.00	-100.00	-200.00	0.00	100.00	-100.00
Memorials inc new memorial lines	-70,700.00	-70,700.00	-3,535.00	0.00	-74,235.00	-70,700.00	0.00	0.00	-70,700.00	-70,700.00	0.00	0.00	-70,700.00
Memorial Tree Income	-4,000.00	-4,000.00	-200.00	0.00	-4,200.00	-4,000.00	0.00	0.00	-4,000.00	-4,000.00	0.00	0.00	-4,000.00
Organist	-4,500.00	-4,500.00	-225.00	750.00	-3,975.00	-4,500.00	0.00	750.00	-3,750.00	-4,500.00	0.00	750.00	-3,750.00
Cremation Fees	-1,887,600.00	-1,892,100.00	-47,303.00	0.00	-1,939,403.00	-1,986,600.00	-48,300.00	0.00	-2,034,900.00	-1,986,600.00	-149,100.00	0.00	-2,135,700.00
Webcasting	-22,500.00	-22,500.00	-1,125.00	0.00	-23,625.00	-22,500.00	0.00	0.00	-22,500.00	-22,500.00	0.00	0.00	-22,500.00
Interest Income	-16,500.00	-500.00	-2,000.00	0.00	-2,500.00	-500.00	-2,000.00	0.00	-2,500.00	-500.00	-2,000.00	0.00	-2,500.00
Medical Fees	-38,850.00	-38,850.00	0.00	0.00	-38,850.00	-38,850.00	0.00	0.00	-38,850.00	-38,850.00	0.00	0.00	-38,850.00
Admin Fee MDC Public Health Funerals	-900.00	-900.00	-900.00	0.00	-1,800.00	-900.00	-900.00	0.00	-1,800.00	-900.00	-900.00	0.00	-1,800.00
INCOME	-2,065,750.00	-2,054,250.00	-56,298.00	2,850.00	-2,107,698.00	-2,148,750.00	-51,100.00	2,750.00	-2,197,100.00	-2,148,750.00	-152,000.00	2,850.00	-2,297,900.00
Recharges to Cemeteries for Administration	-29,051.00	-29,913.00	-72.00	0.00	-29,985.00	-30,538.00	-1,672.00	0.00	-32,210.00	-30,538.00	-3,574.00	0.00	-34,112.00
INCOME RECHARGES	-29,051.00	-29,913.00	-72.00	0.00	-29,985.00	-30,538.00	-1,672.00	0.00	-32,210.00	-30,538.00	-3,574.00	0.00	-34,112.00
TOTAL INCOME	-2,094,801.00	-2,084,163.00	-56,370.00	2,850.00	-2,137,683.00	-2,179,288.00	-52,772.00	2,750.00	-2,229,310.00	-2,179,288.00	-155,574.00	2,850.00	-2,332,012.00
NET COST OF SERVICE	-969,417.00	-672,320.00	201,005.00	-203,397.00	-674,712.00	-693,304.00	233,639.00	-97,685.00	-557,350.00	-693,304.00	176,336.00	-40,417.00	-557,385.00
Depreciation Reversal	-126,271.00	-126,271.00	0.00	-2,994.00	-129,265.00	-126,271.00	0.00	-2,994.00	-129,265.00	-126,271.00	0.00	-2,994.00	-129,265.00
Contribution from General Reserves	0.00	-76,409.00	5,000.00	0.00	-71,409.00	-55,425.00	-132,960.00	0.00	-188,385.00	-55,425.00	0.00	0.00	-55,425.00
BELOW NET COST OF SERVICE	-126,271.00	-202,680.00	5,000.00	-2,994.00	-200,674.00	-181,696.00	-132,960.00	-2,994.00	-317,650.00	-181,696.00	0.00	-2,994.00	-184,690.00
NET SURPLUS	-1,095,688.00	-875,000.00	206,005.00	-206,391.00	-875,386.00	-875,000.00	100,679.00	-100,679.00	-875,000.00	-875,000.00	176,336.00	-43,411.00	-742,075.00

CAPITAL

Account Description	2021/2022	2023/2024				2024/2025				2025/2026			
	Latest Approved Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	36,636.00	275,658.00	6,000.00	-275,658.00	6,000.00	219,795.00	24,000.00	-219,795.00	24,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Design Services fees - capital	0.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00
Development of the Crematorium	4,676,286.00	0.00	4,626,286.00	0.00	4,626,286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS CAPITAL EXPENDITURE	4,712,922.00	275,658.00	4,640,286.00	-275,658.00	4,640,286.00	219,795.00	32,000.00	-219,795.00	32,000.00	219,795.00	11,000.00	-219,795.00	11,000.00