

## Appendix C

REVENUE CREMATORIUM		1 April 2022 to 31 March 2023	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	326,211	307,176	-19,035
Salaries Overtime	15,000	29,910	14,910
Salaries National Insurance	29,256	31,035	1,779
Salaries Superannuation	63,611	68,149	4,538
Salaries Pension Liability	0	82,700	82,700
Salaries Vacancy Savings	-29,660	0	29,660
Superann Additional Allowances	1,315	811	-504
Pension Deficit Lump Sum	16,151	16,151	0
Optical Charges Tests	0	0	0
Agency Staff	0	0	0
Advertising Appointments	0	411	411
Training Expenses Staff	0	90	90
Training Expenses Staff Miles	600	3,030	2,430
Apprenticeship Levy	1,757	1,488	-269
<b>Employee Related Expenditure</b>	<b>424,241</b>	<b>540,951</b>	<b>116,710</b>
Repair/Maintenance Buildings	30,000	28,940	-1,060
Grounds Maintenance General	17,500	10,754	-6,746
EPA Testing	1,500	1,161	-339
Repair/Maintenance Fixed Plant Cremators	102,000	95,189	-6,811
Electricity	51,000	55,833	4,833
Gas	43,700	51,632	7,932
Rent of Premises	159	159	0
Business Rates	93,429	72,651	-20,778
Sewage/Water Rates	6,300	4,508	-1,792
Insurance	19,007	19,645	638
Cleaning Materials	4,200	2,925	-1,275
Legionella	510	305	-205
<b>Premises Related Expenditure</b>	<b>369,305</b>	<b>343,703</b>	<b>-25,602</b>
Car Allowances	200	0	-200
<b>Transport Related Expenditure</b>	<b>200</b>	<b>0</b>	<b>-200</b>

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Description	Revised Budget	Actuals	Variance
	£	£	£
Memorial Tree Equipment Acquisition	0	0	0
Equipment Acquisitions	0	0	0
Furniture Acquisitions	4000	3696	-304
Health and Safety Materials	0	1135	1,135
Light Plant and Tools	4000	0	-4,000
Material Purchases	5500	175	-5,325
Rodent Control	750	8304	7,554
Office Machinery Replacement	1000	200	-800
Covid 19 Supplies and Services	0	0	0
Uniforms	3000	2947	-53
Printing	2000	947	-1,053
Stationery	3500	1694	-1,806
Advertising	1500	0	-1,500
Consultancy	0	0	0
Hired and Contracted Services - Use of other Crematoria	2000	25174	23,174
Waste Collection Skips	1000	1640	640
Medical Referee Fees	38850	43031	4,181
Payments to Local Authorities	7007	5352	-1,655
Software Licences	10078	15170	5,092
Mobile Phones	320	0	-320
Postages	2000	500	-1,500
Systems Software	300	0	-300
Telephones	8285	10594	2,309

Webcasting Costs	15000	16542	1,542
Conference	1000	0	-1,000
Subscriptions	1400	1100	-300
Book of Remembrance Inscriptions	8000	6703	-1,297
External Legal Expenses	1500	273	-1,227
Memorials	22099	18181	-3,918
Other Costs	0	295	295
Other Expenses General	500	1280	780
Memorial Tree Memorials	0	0	0
Temporary Memorials	0	1761	1,761
Organist Fees	3000	1600	-1,400
CAMEO Non Abatement Fees	60000	61023	1,023
<b>Supplies &amp; Services Expenditure</b>	<b>207589</b>	<b>229315</b>	<b>21,726</b>

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REVENUE CREMATORIUM	1 April 2022 to 31 March 2023		
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	7,500	8,578	1,078
Building Services Repairs	0	2,532	2,532
Trade Waste/Recycling	7,496	7,349	-147
Electricians Service	0	3,899	3,899
Central Corporate Overhead	50,347	50,347	0
<b>Support Services</b>	<b>65,343</b>	<b>72,705</b>	<b>7,362</b>
Bad Debt Provision	0	-62,597	-62,597
<b>Provisions</b>	<b>0</b>	<b>-62,597</b>	<b>-62,597</b>
Depreciation	126,271	129,265	2,994
Impairment Add No Value	0	21,184	21,184
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>150,449</b>	<b>24,178</b>
<b>Revenue Gross Expenditure</b>	<b>1,192,949</b>	<b>1,274,525</b>	<b>81,576</b>
Book of Remembrance Inscriptions	-20,000	-19,428	572
Crematorium Memorials	-70,700	-78,492	-7,792
Organist	-4,500	-2,369	2,131
Cremation Fees	-1,801,800	-1,913,995	-112,195
Webcasting Fees	-22,500	-27,530	-5,030
Medical Fees	-38,850	-42,051	-3,201
Memorial Tree Income	-4,000	0	4,000
<b>Income Cremation Fees</b>	<b>-1,962,350</b>	<b>-2,083,864</b>	<b>-121,514</b>
Crematorium Containers	-200	-128	72
Miscellaneous Income	-900	720	1,620
Under/Over Bankings	0	0	0
<b>Income</b>	<b>-1,100</b>	<b>592</b>	<b>1,692</b>
Recharges to Cemeteries	-29,051	-27,016	2,035
<b>Income Recharges</b>	<b>-29,051</b>	<b>-27,016</b>	<b>2,035</b>
Interest Income	-500	-38,276	-37,776
<b>Surplus/Deficit on Provision of Services</b>	<b>-500</b>	<b>-38,276</b>	<b>-37,776</b>
<b>Revenue Gross Income</b>	<b>-1,993,001</b>	<b>-2,148,564</b>	<b>-155,563</b>
<b>Net Cost of Service</b>	<b>-800,052</b>	<b>-874,039</b>	<b>-73,987</b>
Interest on Pension Liability	0	39,000	39,000
Depreciation to be Reversed	-126,271	-129,265	-2,994
Impairment	0	-21,184	-21,184
Employers Pension Contribution	0	-120,849	-120,849
Crem Pension Asset Liability	0	-1,415,851	-1,415,851
3% Increase of Standard Cremation Fees to Capital Fund	51,323	0	-51,323

Financing Memorial Tree Acquisition from General Reserves	0	0	0
Crem Pension Gains and Losses	0	1,415,000	1,415,000
Excess Surplus Transfer to General Reserves	0	232,187	232,187
<b>Below Net Cost of Service Sub Total</b>	<b>-74,948</b>	<b>-961</b>	<b>73,987</b>
<b>Net Surplus</b>	<b>-875,000</b>	<b>-875,000</b>	<b>-0</b>

**Appendix C**

<b>CAPITAL CREMATORIUM</b>		<b>1 April 2022 to 31 March 2023</b>	
<b>Description</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Variance</b>
	£	£	£
Fire Doors	35,000	82	<b>-34,918</b>
Mezzanine	25,000	17,171	<b>-7,829</b>
Flue System	40,000	0	<b>-40,000</b>
<b>Grand Total</b>	<b>100,000</b>	<b>17,253</b>	<b>-82,747</b>