



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

Date: 11<sup>th</sup> December 2023

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<b>Report Summary</b>	
<b>Type of report</b>	<b>Open Report</b>
<b>Report Title</b>	REVENUE AND CAPITAL BUDGET 2024/25 – 2026/27
<b>Purpose of Report</b>	To approve the revenue and capital budgets for 2024/25 and the proposals for 2025/26 and 2026/27.
<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. That the proposed revenue and capital budgets for 2024/25 are approved, as per appendix 1.</li><li>2. That the proposed revenue and capital budgets for 2025/26 and 2026/27 are approved in principle, as per appendix 1.</li><li>3. That in 2024/25 an annual surplus of £875,000 is approved</li><li>4. That in 2025/26 and 2026/27 an annual surplus of £366,947 and £387,629 respectively are approved in principle.</li></ol>

## **1.0 Background**

- 1.1 The proposed budgets for 2024/25 and 2025/26 and those originally approved are detailed in Appendix 1 along with the estimates for 2026/27 for consideration by the Joint Committee.
- 1.2 This report is written with the inclusion of the original agreed capital budget of £4.626m, and the relevant capital charges relating to financing this budget. However, no further provision has been made for additional budget which may be required for new development or refurbishment works, as a further decision is to take place on this at the February 2024 meeting of the JCC.
- 1.3 A review of the budgets for 2026/27 onwards will take place prior to the setting of the revenue budgets in 2024, 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	2023/24	2024/25		2025/26		2026/27	
	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget
	£	£	£	£	£	£	£
Employee Expenses	471,501	494,092	476,405	517,725	499,055	517,725	523,424
Premises Expenses	585,394	601,356	603,208	617,923	631,341	617,923	662,126
Transport Expenses	200	200	0	200	0	200	0
Supplies and Services	203,649	198,649	196,999	198,649	187,849	198,649	187,849
Support Services	71,985	77,784	80,574	84,151	93,170	84,151	109,134
Depreciation, Impairment & Revaluation Losses	129,265	129,265	129,265	129,265	129,265	129,265	129,265
Capital Charges	0	0	120,000	0	240,000	0	240,000
<b>GROSS EXPENDITURE</b>	<b>1,461,994</b>	<b>1,501,346</b>	<b>1,606,451</b>	<b>1,547,913</b>	<b>1,780,680</b>	<b>1,547,913</b>	<b>1,851,798</b>
Income	-2,107,498	-2,193,100	-2,290,850	-2,293,900	-1,984,250	-2,293,900	-2,076,050
Income Recharges	-29,985	-32,210	-32,210	-34,112	-34,112	-34,112	-34,112
<b>GROSS INCOME</b>	<b>-2,137,483</b>	<b>-2,225,310</b>	<b>-2,323,060</b>	<b>-2,328,012</b>	<b>-2,018,362</b>	<b>-2,328,012</b>	<b>-2,110,162</b>
<b>NET COST OF SERVICE</b>	<b>-675,489</b>	<b>-723,964</b>	<b>-716,609</b>	<b>-780,099</b>	<b>-237,682</b>	<b>-780,099</b>	<b>-258,364</b>
<b>BELOW NET COST OF SERVICE ADJUSTMENTS</b>	<b>-199,897</b>	<b>-129,265</b>	<b>-158,391</b>	<b>-129,265</b>	<b>-129,265</b>	<b>-129,265</b>	<b>-129,265</b>
<b>NET SURPLUS</b>	<b>-875,386</b>	<b>-853,229</b>	<b>-875,000</b>	<b>-909,364</b>	<b>-366,947</b>	<b>-909,364</b>	<b>-387,629</b>

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 2024/25 and 2025/26 by the Joint Committee on 21<sup>st</sup> December 2022. The main changes are as follows:

1.5.1 Employee expenses have decreased by £17,687 in 2024/25 and decreased by £18,670 in 2025/26. The main decreases are due to an employee retirement in 2022/23, and the removal of that post from the budget from 2023/24 onwards.

1.5.2 Premises expenses have increased by £1,852 in 2024/25 and £13,418 in 2025/26. The main reason for the increase in both years relates to re-lining required on all of the cremators to keep them operational.

1.5.3 The budgets for Transport Expenses have been reduced to £0 in 2024/25 and 2025/26.

1.5.4 Supplies and services budgets have decreased by £1,650 in 2024/25 and £10,800 in 2025/26. The reduction in 2024/25 is due to a reduced demand for the Crematorium Organist. The main reason for the reduction in 2025/26 is due to the opening of Shirebrook's Crematorium, which is expected to reduce the number of cremations at Mansfield Crematorium by 400 per year. This will reduce the number of Medical Examinations taking place and therefore reduce the fees incurred for this service.

1.5.5 Support services budgets have increased by £2,790 in 2024/25 and £9,019 in 2025/26. This is due to increases in the Central Corporate Overhead charge.

1.5.6 The proposed budget for depreciation is £129,265 in all years. The corresponding reversal below net cost of service has been increased by the same amount.

1.5.7 Capital charges are budgeted to take place from halfway through 2024/25, with a full year's charge in 2025/26 onwards. These are the repayment costs for borrowing up to £4.7m for the original agreed budget allocated to the development of the crematorium. As the final decision on the direction of this project has yet to be made, it is unlikely that any spend will take place until midway through 2024/25 at the earliest, therefore only a half year's charge is included for this coming financial year. Further decisions

will be made by the Committee regarding the direction of the capital project, in February 2024, and budgets will need to be updated accordingly following that decision.

- 1.5.8 There is an increase in income of (£97,750) in 2024/25 and a decrease of income of £309,650 in 2025/26.

The increase in income for 2024/25 is due to the increase in the expected number of cremations from 2,100 as per 2023/24 Budget Setting Report, to 2,200.

The decrease in income for 25/26 is due to the opening of Shirebrook's Crematorium, which is estimated to take around 400 cremations a year away from Mansfield Crematorium. This decrease in income will impact upon the surplus to be returned to each authority in future years, as the surplus cannot be maintained at the same level if less income is being taken.

- 1.5.9 The forecast number of cremations for 2024/25 is now 2,200. Cremation fee income is based on a 5% fee increase on the 2023/24 fee of £923 taking the cremation fee up to £969 in 2024/25 (an increase of £46).

The forecast number of cremations for 2025/26 reduces to 1,800 due to the opening of Shirebrook's Crematorium. Cremation fee income for 2025/26 is based on a 5% fee increase on the 2024/25 fee of £969, taking the cremation fee up to £1,017 (an increase of £48).

- 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 (£2,225) in 2024/25 and a further (£1,902) in 2025/26.

- 1.5.11 It is forecast that capital charges to finance borrowing for the development of the crematorium will commence in 2024/25, with half a year's capital charge included for this year, and full-year costs for the following years. This is based on the original agreed amount of £4.626m, but with the interest percentage updated to the latest PWLB borrowing rate.

- 1.5.12 In 2024/25 a contribution of £29,126 is to be made from general reserves to the revenue account to maintain annual surplus levels of £875,000.

As mentioned elsewhere in this report, there will be full capital charges required from 2025/26, based on the original agreed capital budget, and as per section 1.5.8 above, there will also be a decrease in income from 2025/26. However, at this point, no contribution from reserves has been made for 2025/26 onwards. This shows the overall impact of the decreased income and capital charges, and enables a sustainable level of reserves to be maintained, as it would be prudent to maintain this for future spend, given that there are continued cost increases affecting all aspects of the crematorium at this time.

- 1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2024/25 – 2025/26 and the projected capital budget for 2026/27. The capital budget for the development of the crematorium remains at the original agreed amount of £4.626m, as further decisions regarding this project will not be made until the February JCC meeting.

- 1.6.1 Borrowing will be undertaken to finance the original £4.626m agreed for development costs. 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**

<b>General Reserves Balance 31 Mar 2024</b>	<b>£775,169</b>
Less Provision for Temporary Cremators	<b>-£198,000</b>
Less Contributions to revenue 2024/25	<b>-£29,126</b>
Less Contributions to revenue 2025/26	<b>£0</b>
Less Contributions to revenue 2026/27	<b>£0</b>
<b>General Reserves Forecasted Balance as at 31 March 2027 (Surplus/-Deficit)</b>	<b>£548,043</b>
Capital Fund Balance 31 March 2024	<b>£520,478</b>
Planned Preventative Maintenance 2024/25	<b>£24,000</b>
Planned Preventative Maintenance 2025/26	<b>£3,000</b>
Planned Preventative Maintenance 2026/27	<b>£3,000</b>
Design Service Fees 2024/25	<b>£8,000</b>
Design Service Fees 2025/26	<b>£8,000</b>
Design Service Fees 2026/27	<b>£8,000</b>
Capital Fund Forecast Balance 31 March 2027	<b>£466,478</b>
<b>TOTAL USEABLE RESERVES forecast 31 March 2027</b>	<b>£1,014,521</b>

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

<b>Risk</b>	<b>Risk Assessment</b>	<b>Risk Level</b>	<b>Risk Management</b>
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 - 2024/25 - 2026/27 - Mansfield Crematorium

Appendix 1

Appendix 1

REVENUE

Account Description	2023/2024 Latest Approved Budget £	2024/2025				2025/2026				2026/2027			
		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 £
Salaries Basic Pay	344,124.00	362,642.00		-12,433.00	350,209.00	380,061.00		-9,493.00	370,568.00	380,061.00	9,022.00		389,083.00
Salaries Overtime	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Salaries National Insurance	29,931.00	32,463.00		-460.00	32,003.00	34,867.00		-54.00	34,813.00	34,867.00	2,501.00		37,368.00
Salaries Superannuation	73,298.00	77,243.00		-2,648.00	74,595.00	80,953.00		-2,022.00	78,931.00	80,953.00	1,921.00		82,874.00
Vacancy Savings	-6,617.00	-6,987.00		-6,717.00	-13,704.00	-7,336.00		-7,194.00	-14,530.00	-7,336.00		-7,944.00	-15,280.00
Superannuation Additional Allowances	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Pension Deficit Lump Sum	8,980.00	9,330.00			9,330.00	9,690.00			9,690.00	9,690.00			9,690.00
Training Expenses Staff	3,472.00	1,000.00	4,500.00		5,500.00	1,000.00			1,000.00	1,000.00			1,000.00
Apprenticeship Levy	1,913.00	2,001.00	71.00		2,072.00	2,090.00	93.00		2,183.00	2,090.00	199.00		2,289.00
<b>EMPLOYEE EXPENSES</b>	<b>471,501.00</b>	<b>494,092.00</b>	<b>4,571.00</b>	<b>-22,258.00</b>	<b>476,405.00</b>	<b>517,725.00</b>	<b>93.00</b>	<b>-18,763.00</b>	<b>499,055.00</b>	<b>517,725.00</b>	<b>13,643.00</b>	<b>-7,944.00</b>	<b>523,424.00</b>
Repair/Maintenance Buildings	30,000.00	30,000.00			30,000.00	30,000.00			30,000.00	30,000.00			30,000.00
Grounds Maintenance General	17,500.00	17,500.00			17,500.00	17,500.00			17,500.00	17,500.00			17,500.00
EPA Testing	1,200.00	1,200.00			1,200.00	1,200.00			1,200.00	1,200.00			1,200.00
Repair/Mce Fixed Plant Cremators	102,000.00	102,000.00	38,000.00		140,000.00	102,000.00	38,000.00		140,000.00	102,000.00	38,000.00		140,000.00
Electricity	98,915.00	102,872.00		-7,666.00	95,206.00	106,987.00		-2,261.00	104,726.00	106,987.00	8,212.00		115,199.00
Gas	212,180.00	220,667.00		-72,141.00	148,526.00	229,494.00		-66,115.00	163,379.00	229,494.00		-49,778.00	179,716.00
Rent of Premises	159.00	159.00			159.00	159.00			159.00	159.00			159.00
Business Rates	91,290.00	93,115.00	44,420.00		137,535.00	94,978.00	45,472.00		140,450.00	94,978.00	49,447.00		144,425.00
Sewage/Water Rates	6,930.00	7,623.00	839.00		8,462.00	8,385.00	922.00		9,307.00	8,385.00	922.00		9,307.00
Insurance	20,600.00	21,600.00		-1,600.00	20,000.00	22,600.00		-2,600.00	20,000.00	22,600.00		-2,600.00	20,000.00
Cleaning Materials	4,200.00	4,200.00			4,200.00	4,200.00			4,200.00	4,200.00			4,200.00
Legionella Management	420.00	420.00			420.00	420.00			420.00	420.00			420.00
<b>PREMISES EXPENSES</b>	<b>585,394.00</b>	<b>601,356.00</b>	<b>83,259.00</b>	<b>-81,407.00</b>	<b>603,208.00</b>	<b>617,923.00</b>	<b>84,394.00</b>	<b>-70,976.00</b>	<b>631,341.00</b>	<b>617,923.00</b>	<b>96,581.00</b>	<b>-52,378.00</b>	<b>662,126.00</b>
Car Allowances	200.00	200.00		-200.00	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00
<b>TRANSPORT EXPENSES</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>0.00</b>
Furniture Acquisitions	2,000.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00
Light Plant and Tools	2,000.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00	2,000.00		-500.00	1,500.00
Bio Boxes	5,500.00	5,500.00			5,500.00	5,500.00			5,500.00	5,500.00			5,500.00
Rodent Control	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Office Machinery Replacement	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Uniforms	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Printing	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Stationery	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Advertising Other	1,500.00	1,500.00			1,500.00	1,500.00		-500.00	1,000.00	1,500.00		-500.00	1,000.00
Hired & Contracted Services (large coffins)	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00

Account Description	2023/2024 Latest Approved Budget	2024/2025				2025/2026				2025/2026			
		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			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Medical Examination Fees	38,850.00	38,850.00	1,850.00		40,700.00	38,850.00		-5,550.00	33,300.00	38,850.00		-5,550.00	33,300.00
Payments to Local Authorities	7,250.00	7,250.00			7,250.00	7,250.00			7,250.00	7,250.00			7,250.00
Software Licences	10,250.00	10,250.00			10,250.00	10,250.00		-1,250.00	9,000.00	10,250.00		-1,250.00	9,000.00
Mobile Phones					0.00				0.00				0.00
Postages					0.00				0.00				0.00
Systems Software	300.00	300.00			300.00	300.00			300.00	300.00			300.00
Telephones	9,500.00	9,500.00			9,500.00	9,500.00			9,500.00	9,500.00			9,500.00
Webcasting	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Conference Expenses	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Subscriptions	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Book of Remembrance Inscriptions	8,000.00	8,000.00			8,000.00	8,000.00			8,000.00	8,000.00			8,000.00
External Legal Expenses	1,500.00	1,500.00			1,000.00	1,500.00		-500.00	1,000.00	1,500.00		-500.00	1,000.00
Memorials inc new memorial lines	27,099.00	22,099.00			22,099.00	22,099.00			22,099.00	22,099.00			22,099.00
Other Expenses General	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Temporary Memorials (Tfr to Memorials)					0.00				0.00				0.00
Organist Fees	2,500.00	2,500.00			500.00	2,500.00		-2,000.00	500.00	2,500.00		-2,000.00	500.00
CAMEO Non Abatement Fees	60,000.00	60,000.00			60,000.00	60,000.00			60,000.00	60,000.00			60,000.00
<b>SUPPLIES &amp; SERVICES</b>	<b>203,649.00</b>	<b>198,649.00</b>	<b>1,850.00</b>	<b>-3,500.00</b>	<b>196,999.00</b>	<b>198,649.00</b>	<b>0.00</b>	<b>-10,800.00</b>	<b>187,849.00</b>	<b>198,649.00</b>	<b>0.00</b>	<b>-10,800.00</b>	<b>187,849.00</b>
Design Services	8,000.00	8,000.00			6,985.00	8,000.00		-465.00	7,535.00	8,000.00		-252.00	7,748.00
Trade Waste/Recycling	7,496.00	7,496.00			7,496.00	7,799.00		-153.00	7,646.00	7,799.00			7,799.00
Central Corporate Overheads	56,489.00	62,138.00	3,955.00		66,093.00	68,352.00	9,637.00		77,989.00	68,352.00	25,235.00		93,587.00
<b>SUPPORT SERVICES</b>	<b>71,985.00</b>	<b>77,784.00</b>	<b>3,955.00</b>	<b>-1,165.00</b>	<b>80,574.00</b>	<b>84,151.00</b>	<b>9,637.00</b>	<b>-618.00</b>	<b>93,170.00</b>	<b>84,151.00</b>	<b>25,235.00</b>	<b>-252.00</b>	<b>109,134.00</b>
Depreciation, Impairment & Revaluation Losses	129,265.00	129,265.00			129,265.00	129,265.00			129,265.00	129,265.00			129,265.00
<b>DEPRECIATION &amp; IMPAIRMENT</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>	<b>129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,265.00</b>
MRP and Interest Charges					120,000.00				240,000.00				240,000.00
<b>CAPITAL CHARGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,000.00</b>
<b>TOTAL EXPENDITURE</b>	<b>1,461,994.00</b>	<b>1,501,346.00</b>	<b>93,635.00</b>	<b>-108,530.00</b>	<b>1,606,451.00</b>	<b>1,547,913.00</b>	<b>94,124.00</b>	<b>-101,357.00</b>	<b>1,780,680.00</b>	<b>1,547,913.00</b>	<b>135,459.00</b>	<b>-71,574.00</b>	<b>1,851,798.00</b>
Book of Remembrance Inscriptions	-19,000.00	-18,000.00			-18,000.00	-18000			-18,000.00	-18000			-18,000.00
Containers	-110.00	-100.00			-100.00	-100			-100.00	-100			-100.00
Memorials inc new memorial lines	-74,235.00	-70,700.00	-2,000.00		-72,700.00	-70700	-4,000.00		-74,700.00	-70700	-4,000.00		-74,700.00
Organist	-3,975.00	-3,750.00		3,000.00	-750.00	-3,750.00		3,000.00	-750.00	-3,750.00		3,000.00	-750.00
Cremation Fees	-1,939,403.00	-2,034,900.00	-96,900.00		-2,131,800.00	-2,135,700.00		305,100.00	-1,830,600.00	-2,135,700.00		213,300.00	-1,922,400.00
Webcasting	-23,625.00	-22,500.00			-22,500.00	-22,500.00			-22,500.00	-22,500.00			-22,500.00
Interest Income	-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00
Medical Fees	-38,850.00	-38,850.00	-1,850.00		-40,700.00	-38,850.00		5,550.00	-33,300.00	-38,850.00		5,550.00	-33,300.00
Admin Fee MDC Public Health Funerals	-1,800.00	-1,800.00			-1,800.00	-1,800.00			-1,800.00	-1,800.00			-1,800.00
Memorial Tree Income	-4,000.00	0.00			0.00	0.00			0.00	0.00			0.00
<b>INCOME</b>	<b>-2,107,498.00</b>	<b>-2,193,100.00</b>	<b>-100,750.00</b>	<b>3,000.00</b>	<b>-2,290,850.00</b>	<b>-2,293,900.00</b>	<b>-4,000.00</b>	<b>313,650.00</b>	<b>-1,984,250.00</b>	<b>-2,293,900.00</b>	<b>-4,000.00</b>	<b>221,850.00</b>	<b>-2,076,050.00</b>
Recharges to Cemeteries for Administration	-29,985.00	-32,210.00			-32,210.00	-34,112.00			-34,112.00	-34,112.00			-34,112.00
<b>INCOME RECHARGES</b>	<b>-29,985.00</b>	<b>-32,210.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-32,210.00</b>	<b>-34,112.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-34,112.00</b>	<b>-34,112.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-34,112.00</b>
<b>TOTAL INCOME</b>	<b>-2,137,483.00</b>	<b>-2,225,310.00</b>	<b>-100,750.00</b>	<b>3,000.00</b>	<b>-2,323,060.00</b>	<b>-2,328,012.00</b>	<b>-4,000.00</b>	<b>313,650.00</b>	<b>-2,018,362.00</b>	<b>-2,328,012.00</b>	<b>-4,000.00</b>	<b>221,850.00</b>	<b>-2,110,162.00</b>
<b>NET COST OF SERVICE</b>	<b>-675,489.00</b>	<b>-723,964.00</b>	<b>-7,115.00</b>	<b>-105,530.00</b>	<b>-716,609.00</b>	<b>-780,099.00</b>	<b>90,124.00</b>	<b>212,293.00</b>	<b>-237,682.00</b>	<b>-780,099.00</b>	<b>131,459.00</b>	<b>150,276.00</b>	<b>-258,364.00</b>
Depreciation Reversal	-129,265.00	-129,265.00			-129,265.00	-129,265.00			-129,265.00	-129,265.00			-129,265.00
Contribution from/to General Reserves	-70,632.00				-29,126.00								
<b>BELOW NET COST OF SERVICE</b>	<b>-199,897.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-158,391.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-129,265.00</b>	<b>-129,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-129,265.00</b>
<b>NET SURPLUS</b>	<b>-875,386.00</b>	<b>-853,229.00</b>	<b>-7,115.00</b>	<b>-105,530.00</b>	<b>-875,000.00</b>	<b>-909,364.00</b>	<b>90,124.00</b>	<b>212,293.00</b>	<b>-366,947.00</b>	<b>-909,364.00</b>	<b>131,459.00</b>	<b>150,276.00</b>	<b>-387,629.00</b>

**CAPITAL**

Account Description	2023/24 Latest Approved Budget	2024/2025				2025/2026				2025/2026			
		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	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	219,795.00	3,000.00	-219,795.00	3,000.00
Crem Cap New Dev Crematorium SSRS- Design Services	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	0.00	8,000.00
Crem Cap New Dev Crematorium Hired/Contracted Services	4,626,286.00												
Crem Cap Mezzanine Repair/Maintenance Buildings	7,829.00												
Crem Cap Flue Ways Repair/Maintenance Buildings	40,000.00												
Capital- Fire Doors and Works SSRS- Design Services	34,918.00												
<b>GROSS CAPITAL EXPENDITURE</b>	<b>4,723,033.00</b>	<b>219,795.00</b>	<b>32,000.00</b>	<b>-219,795.00</b>	<b>32,000.00</b>	<b>219,795.00</b>	<b>11,000.00</b>	<b>-219,795.00</b>	<b>11,000.00</b>	<b>219,795.00</b>	<b>11,000.00</b>	<b>-219,795.00</b>	<b>11,000.00</b>