

Appendix C

REVENUE CREMATORIUM		1 April 2023 to 31 March 2024	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	342,997	294,261	-48,736
Salaries Overtime	15,000	19,903	4,903
Salaries National Insurance	30,238	28,871	-1,367
Salaries Superannuation	73,058	66,738	-6,320
Salaries Pension Liability	0	9,060	9,060
Salaries Vacancy Savings	-21,583	0	21,583
Superann Additional Allowances	28,340	74,996	46,656
Pension Deficit Lump Sum	8,980	8,232	-748
Redundancy Payments	7,612	8,221	609
Training Expenses Staff	3,472	2,364	-1,108
Apprenticeship Levy	1,913	0	-1,913
Pay in Lieu of Notice	0	5,536	5,536
Employee Related Expenditure	490,027	518,182	28,155
Repair/Maintenance Alarms	0	495	495
Repair/Maintenance Buildings	30,000	32,695	2,695
Grounds Maintenance General	17,500	20,978	3,478
EPA Testing	1,200	1,161	-39
Repair/Maintenance Fixed Plant Cremators	102,000	119,497	17,497
Electricity	98,915	82,738	-16,177
Gas	212,180	94,435	-117,745
Rent of Premises	159	159	0
Business Rates	91,290	41,641	-49,649
Sewage/Water Rates	6,930	4,864	-2,066
Insurance	20,600	17,237	-3,363
Cleaning Materials	4,200	3,941	-259
Legionella	420	475	55
Premises Related Expenditure	585,394	420,316	-165,078
Car Allowances	200	0	-200
Transport Related Expenditure	200	0	-200

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REVENUE CREMATORIUM		1 April 2023 to 31 March 2024	
Description	Revised Budget	Actuals	Variance
	£	£	£
Furniture Acquisitions	2,000	30	-1,970
Light Plant and Tools	2,000	3,428	1,428
Material Purchases	5,500	4,392	-1,108
Rodent Control	500	0	-500
Office Machinery Replacement	500	930	430
Uniforms	2,000	1,730	-270
Printing	1,500	1,857	357
Stationery	2,000	1,480	-520
Advertising	1,500	0	-1,500
Hired and Contracted Services - Use of other Crematoria	2,000	1,934	-66
Waste Collection Skips	1,000	725	-275
Medical Referee Fees	38,850	38,980	130
Payments to Local Authorities	7,250	4,140	-3,110
Software Licences	10,250	11,708	1,458
Postages	0	-2	-2
Systems Software	300	0	-300
Telephones	9,500	14,841	5,341
Webcasting Costs	15,000	28,685	13,685
Conference	1,000	0	-1,000
Subscriptions	1,400	1,485	85
Book of Remembrance Inscriptions	8,000	4,848	-3,152
External Legal Expenses	1,500	0	-1,500
Memorials	27,099	23,255	-3,844
Other Expenses General	500	3,288	2,788

Temporary Memorials	0	220	220
Organist Fees	2,500	476	-2,024
CAMEO Non Abatement Fees	60,000	65,743	5,743
Supplies & Services Expenditure	203,649	214,173	10,524

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REVENUE CREMATORIUM		1 April 2023 to 31 March 2024	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	8,000	1,088	-6,912
Trade Waste/Recycling	7,496	7,349	-147
Waste Tfr Station	0	15	15
Central Corporate Overhead	56,489	56,489	0
Support Services	71,985	64,940	-7,045
Bad Debt Provision	0	-5,314	-5,314
Provisions	0	-5,314	-5,314
Depreciation	129,265	164,739	35,474
Impairment Add No Value	0	119,463	119,463
Impairment	0	82,468	82,468
Depreciation and Impairment	129,265	366,670	237,405
Revenue Gross Expenditure	1,480,520	1,578,968	98,448
Book of Remembrance Inscriptions	-19,000	-19,385	-385
Crematorium Memorials	-78,435	-63,209	15,226
Organist	-3,975	-657	3,318
Cremation Fees	-1,939,403	-1,848,495	90,909
Webcasting Fees	-23,625	-34,870	-11,245
Medical Fees	-38,850	-37,962	888
Income Cremation Fees	-2,103,288	-2,004,578	98,710
Charities Collections	0	-1,095	-1,095
Crematorium Containers	-110	-136	-26
Miscellaneous Income	-1,800	-3,240	-1,440
Income	-1,910	-4,471	-2,561
Recharges to Cemeteries	-29,985	-29,711	274
Income Recharges	-29,985	-29,711	274
Interest Income	-2,500	-130,126	-127,626
Surplus/Deficit on Provision of Services	-2,500	-130,126	-127,626
Revenue Gross Income	-2,137,683	-2,168,886	-31,203
Net Cost of Service	-657,163	-589,918	67,245
Interest on Pension Liability	0	11,000	11,000
Depreciation to be Reversed	-129,265	-247,208	-117,943
Impairment	0	-119,463	-119,463
Employers Pension Contribution	0	-4,000	-4,000
Crem Pension Asset Liability	0	-195,030	-195,030
Crem Pension Gains and Losses	0	165,000	165,000
Excess Surplus Transfer from/to General Reserves	-88,958	104,233	193,191
Below Net Cost of Service Sub Total	-218,223	-285,468	-67,245
Net Surplus	-875,386	-875,386	0

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CAPITAL CREMATORIUM		1 April 2023 to 31 March 2024	
Description	Revised Budget	Actuals	Variance

	£	£	£
Fire Doors	34,918	21,447	-13,471
Mezzanine	7,829	0	-7,829
Flue System	54,120	54,120	0
New Crematorium Development	4,634,286	43,896	-4,590,390
Grand Total	4,731,153	119,463	-4,611,690