

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	363,844	296,645	-67,199
Salaries Overtime	15,000	15,153	153
Salaries National Insurance	44,077	38,513	-5,564
Salaries Superannuation	77,497	66,446	-11,051
Salaries Pension Liability	0	-40,000	-40,000
Salaries Vacancy Savings	-14,219	0	14,219
Superann Additional Allowances	1,400	2,714	1,314
Pension Deficit Lump Sum	9,330	10,468	1,138
Training Expenses Staff	8,000	5,492	-2,508
Apprenticeship Levy	2,002	1,305	-697
Employee Related Expenditure	506,931	396,735	-110,196
Repair/Maintenance Buildings	43,000	37,421	-5,579
Grounds Maintenance General	17,500	15,920	-1,580
EPA Testing	1,200	1,161	-39
Repair/Maintenance Fixed Plant Cremators	165,475	101,523	-63,952
Electricity	89,018	56,488	-32,530
Gas	138,872	71,055	-67,817
Rent of Premises	159	159	0
Business Rates	147,579	147,075	-504
Sewage/Water Rates	8,885	4,999	-3,886
Cleaning Materials	4,200	3,612	-588
Legionella	500	381	-119
Premises Related Expenditure	616,388	439,793	-176,595

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Crematorium Furniture Acquisitions	2,000	106	-1,894
Crematorium Light Plant and Tools Acqn	1,500	1,443	-57
Crematorium Materials Purchases	10,000	9,928	-72
Crematorium Rodent Control	500	0	-500
Crematorium Office Machinery Replacement	500	0	-500
Crematorium Uniforms	2,000	1,054	-946
Crematorium Printing	1,500	217	-1,283
Crematorium Stationery	2,000	1,952	-48
Crematorium Advertising Other	500	0	-500
Crematorium Hired/Contracted Services	2,000	1,974	-26
Crematorium Skips	1,000	925	-75
Crematorium Medical Examinations	38,000	36,214	-1,786
Crematorium Payments to Local Authorities	7,250	7,370	120
Crematorium Misc Software Licenses	13,000	5,023	-7,977
Crematorium Systems Software	1,525	1,524	-1
Crematorium Telephones	15,000	17,728	2,728
Crematorium Webcasting	30,000	53,663	23,663
Crematorium Conference Expenses	1,000	-25	-1,025
Crematorium Subscriptions	1,800	-4,238	-6,038
Crematorium Book/Remembrance Inscriptions	8,000	4,828	-3,172
Crematorium External Legal Expenses	500	0	-500
Crematorium Childrens Memorial Garden	0	3,000	3,000
Crematorium Memorials	25,000	18,811	-6,189
Crematorium Other Expenses General	500	0	-500
Crematorium Temporary Memorials	0	-287	-287
Crematorium Crem Organist Fees	500	299	-201
Crematorium CAMEO Non-Abatement Fees	66,000	55,696	-10,304
Supplies & Services Expenditure	231,575	217,204	-14,371

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	6,985	4,004	-2,981
Trade Waste/Recycling	7,496	8,247	751
Central Corporate Overhead	77,329	77,329	0
Support Services	91,810	89,580	-2,230
Bad Debt Provision	0	-7,987	-7,987
Provisions	0	-7,987	-7,987
Depreciation	0	169,268	169,268
Impairment Add No Value	0	28,370	28,370
Depreciation and Impairment	0	197,638	197,638
MRP and Interest Charges	120,000	0	-120,000
Capital Charges	120,000	0	-120,000
Revenue Gross Expenditure	1,566,704	1,332,964	-233,740
Book of Remembrance Inscriptions	-18,000	-18,524	-524
Crematorium Memorials	-72,700	-59,929	12,771
Organist	-500	-314	186
Cremation Fees	-2,062,000	-1,822,772	239,228
Webcasting Fees	-35,000	-60,440	-25,440
Medical Fees	-40,700	-35,834	4,866
Income Cremation Fees	-2,228,900	-1,997,813	231,087
Grants Current Year	0	-3,000	-3,000
Charities Collections	0	-589	-589
Crematorium Containers	-100	-266	-166
Miscellaneous Income	-3,300	-1,980	1,320
Under Over Bankings	0	-1	-1
Income	-3,400	-5,836	-2,436
Recharges to Cemeteries	-32,210	-32,535	-325
Income Recharges	-32,210	-32,535	-325
Revenue Gross Income	-2,264,510	-2,036,184	228,326
Net Cost of Service	-697,806	-703,220	-5,414
Interest on Pension Liability	0	5,000	5,000
Depreciation to be Reversed	0	-169,268	-169,268
Impairment	0	-28,370	-28,370
Employers Pension Contribution	0	34,000	34,000
Crem Pension Asset Liability	0	76,000	76,000
Crem Pension Gains and Losses	0	-76,000	-76,000
Excess Surplus Transfer from/to General Reserves	0	238,473	238,473
Below Net Cost of Service Sub Total	0	79,835	79,835
Interest Income	-2,500	-76,921	-74,421
Surplus/Deficit on Provision of Services	-2,500	-76,921	-74,421
Net Surplus	-700,306	-700,306	0

CAPITAL CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Fire Doors	13,471	52	-13,419
New Crematorium Development	4,606,311	24,118	-4,582,193
Water Main	36,000	4,200	-31,800
Grand Total	4,655,782	28,370	-4,627,412