

## Appendix C

REVENUE CREMATORIUM	Full Year 2018-2019		
	Description	Revised Budget	Actuals
	£	£	£
Salaries Basic Pay	275,549	250,411	-25,138
Salaries Overtime	18,000	22,481	4,481
Salaries National Insurance	20,859	21,822	963
Salaries Superannuation	65,977	69,842	3,865
Salaries Pension Liability	0	34,041	34,041
Salaries Vacancy Savings	-5,136	0	5,136
Superann Additional Allowances	1,147	0	-1,147
Advertising Appointments	0	0	0
Occupational Health Services	500	0	-500
Apprenticeship Levy	0	1,091	1,091
Training Expenses Staff	3,000	519	-2,481
Car Allowances	300	114	-186
<b>Employee Related Expenditure</b>	<b>380,196</b>	<b>400,321</b>	<b>20,125</b>
Repair/Maintenance Buildings	32,667	29,925	-2,742
Grounds Maintenance General	30,440	22,197	-8,243
EPA Testing	1,500	1,161	-339
Repair/Maintenance Fixed Plant Cremators	127,600	52,265	-75,335
Electricity	45,000	47,290	2,290
Gas	55,000	39,831	-15,169
Rent of Premises	159	159	0
Business Rates	90,629	87,902	-2,727
Sewage/Water Rates	20,000	18,734	-1,266
Insurance	16,000	14,636	-1,364
Cleaning Materials	5,000	4,319	-681
<b>Premises Related Expenditure</b>	<b>423,995</b>	<b>318,419</b>	<b>-105,576</b>
Equipment Acquisitions	22,000	0	-22,000
Furniture Acquisitions	4,000	2,400	-1,600
Hire Vending Machines	600	427	-173
Light Plant and Tools	5,000	2,142	-2,858
Bio Boxes	4,000	3,362	-639
Office Machinery Repair/Maintenance	0	64	64
Office Machinery Replacement	1,000	1,789	789
Uniforms	3,500	2,728	-772
Books & Publications	2,000	0	-2,000
Printing	6,000	1,538	-4,462
Stationery	6,000	3,718	-2,282
Advertising Other	4,650	2,303	-2,347
Fees and Allowances	0	500	500
Waste Collection Skips	1,500	700	-800
Medical Referee Fees	45,325	41,681	-3,645

REVENUE CREMATORIUM	Full Year 2018-2019		
Description	Revised Budget	Actuals	Variance
	£	£	£
Payments to Local Authorities	4,000	3,583	-417
External Audit Fees	2,000	-2,000	-4,000
Computer Hardware Acquisition	0	397	397
Software Licences	9,180	8,240	-940
Mobile Phones	100	0	-100
Postages	4,500	2,838	-1,662
Telephones	6,800	6,225	-575
Conference Expenses	1,000	0	-1,000
Subscriptions	2,346	2,228	-118
Book of Remembrance Inscriptions	8,922	8,163	-759
Other Expenses General	500	225	-275
Memorial Plaques	11,500	5,190	-6,310
Organist Fees	20,000	13,543	-6,457
CAMEO Non Abatement Fees	0	51,535	51,535
Bad Debt Provision	0	4,710	4,710
<b>Supplies &amp; Services Expenditure</b>	<b>176,423</b>	<b>168,226</b>	<b>-8,197</b>
Head of Service	6,636	6,636	0
Human Resources	7,737	7,737	0
Payroll	2,413	2,413	0
Accountancy	7,219	7,219	0
BSU Creditors	3,683	3,683	0
Customer Support Unit Telephony	688	688	0
Customer Support Unit Reception	30	30	0
Debtors	2,312	2,312	0
Internal Audit	3,016	3,016	0
Postal Services	4	4	0
IT Network	13,008	13,008	0
Design Services	5,422	1,809	-3,613
Waste & Litter Collection	6,987	7,185	198
Environmental Health	450	0	-450
Risk Management	780	780	0
Telephone Recharges	1,050	1,050	0
<b>Support Services</b>	<b>61,435</b>	<b>57,570</b>	<b>-3,865</b>
Depreciation	106,610	126,271	19,661
Impairment	0	-27,299	-27,299
<b>Depreciation and Impairment</b>	<b>106,610</b>	<b>98,972</b>	<b>-7,638</b>
<b>Revenue Gross Expenditure</b>	<b>1,148,659</b>	<b>1,043,508</b>	<b>-105,151</b>
Book of Remembrance Inscriptions	-24,970	-21,975	2,995
Crematorium Containers	-200	-540	-340
Crematorium Memorials	-45,631	-41,893	3,738
Organist	-32,000	-20,199	11,802
Cremation Fees	-1,680,700	-1,526,370	154,330

REVENUE CREMATORIUM	Full Year 2018-2019		
Description	Revised Budget	Actuals	Variance
	£	£	£
Medical Fees	-45,325	-41,891	3,435
Miscellaneous Income	0	-3,780	-3,780
Recharges to Cemeteries	-30,221	-30,377	-156
<b>Revenue Gross Income</b>	<b>-1,859,047</b>	<b>-1,687,024</b>	<b>172,023</b>
<b>Net Cost of Service</b>	<b>-710,388</b>	<b>-643,516</b>	<b>66,872</b>
<b>Financing and Investment Income and Expenditure</b>			
Interest Income	-1,860	-8,236	-6,376
Interest on Pension Liability	0	31,000	31,000
<b>Surplus/Deficit on Provision of Services</b>	<b>-712,248</b>	<b>-620,751</b>	<b>91,497</b>
Crem Pension Asset Liability	0	-83,000	-83,000
<b>Other Comprehensive Income and</b>	<b>0</b>	<b>-83,000</b>	<b>-83,000</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>-712,248</b>	<b>-703,751</b>	<b>8,497</b>
Charges for Impairment of non-current	0	27,299	27,299
Reverse Depreciation	-106,610	-126,271	-19,661
Pension Liabilities	0	-65,041	-65,041
<b>MIRS Statements</b>	<b>-106,610</b>	<b>-164,013</b>	<b>-57,403</b>
<b>Net Surplus (-)/Deficit</b>	<b>-818,858</b>	<b>-867,764</b>	<b>-48,906</b>
Appropriations - Expenditure Financed from General Reserve Fund	-28,000	-51,535	-23,535
Crem Pension Gains and Losses	0	83,000	83,000
Carried Forward Budget to General Reserve Fund	0	0	0
Carried Forward Budget to Capital Fund	46,550	35,991	-10,559
<b>Surplus</b>	<b>-800,308</b>	<b>-800,308</b>	<b>0</b>
Excess Surplus to General Reserve	0	0	0
<b>Net Surplus for Distribution</b>	<b>-800,308</b>	<b>-800,308</b>	<b>0</b>

CAPITAL CREMATORIUM	Full Year 2018-2019		
Description	Budget	Actuals	Variance
	£		£
Land Purchase	0	0	0
New Land Infrastructure	0	0	0
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>