

**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
9 December 2019**

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**REVENUE AND CAPITAL BUDGET 2020/2021 – 2022/2023**

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**1. SUMMARY**

- 1.1 This report details the revenue and capital budgets for 2020/2021 and 2021/2022 and the proposals for 2022/2023.

**2. RECOMMENDATIONS**

**To be resolved:**

- i). That the proposed revenue and capital budgets for 2020/2021 are approved.
- ii). That the proposed revenue budgets for 2021/2022 and 2022/2023 are approved in principle.
- iii). That the transfer of £145,366 from general reserves and Capital Fund as detailed in 3.5.2; is approved.
- iv). That the proposed income from the additional 3% cremation fee increase in 2020/2021 as set out in paragraph 3.5.4, is moved into the usable reserve Capital Fund on an annual basis.
- v). That the proposal to set up a working group to review how the planned preventative works programme will be financed in future year as detailed in 3.5.10 is approved.
- vi). That the proposal to review the planned preventative works programme on an annual basis with reports to the JCC each September as detailed in 3.5.11 is approved.

**3. BACKGROUND**

- 3.1 The proposed budgets for 2020/2021 and 2021/2022 and those originally approved are detailed in Appendix 1 along with the estimates for 2022/2023 for consideration by the Joint Committee.

3.2 A review of the budgets for 2021/2022 onwards will take place prior to the setting of the revenue budgets in 2020, in order to update for any known changes and identify future savings and efficiencies as required.

3.3 Table 1 below summarises the revenue budget information provided in Appendix 1

Table 1

Crematorium  Account Description	2019/2020	2020/2021		2021/2022		2022/2023
	Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Projected Budget
Employee Expenses	£405,215	£427,547	£408,936	£435,524	£420,349	£429,759
Premises Expenses	£405,776	£413,454	£404,487	£417,736	£407,167	£415,051
Transport Expenses	£306	£312	£200	£318	£200	£200
Supplies and Services	£152,259	£159,813	£149,601	£148,446	£138,395	£138,694
Support Services	£60,100	£61,303	£61,382	£62,525	£62,606	£63,743
Depreciation	£126,271	£126,271	£126,271	£126,271	£126,271	£126,271
<b>GROSS EXPENDITURE</b>	<b>£1,149,927</b>	<b>£1,188,700</b>	<b>£1,150,877</b>	<b>£1,190,820</b>	<b>£1,154,988</b>	<b>£1,173,718</b>
Income	-£1,880,719	-£1,967,319	-£1,765,350	-£2,059,936	-£1,847,250	-£1,935,534
Income Recharges	-£33,108	-£33,726	-£31,046	-£34,357	-£32,174	-£33,032
<b>GROSS INCOME</b>	<b>-£1,913,827</b>	<b>-£2,001,045</b>	<b>-£1,796,396</b>	<b>-£2,094,293</b>	<b>-£1,879,424</b>	<b>-£1,968,566</b>
<b>NET COST OF SERVICE</b>	<b>-£763,900</b>	<b>-£812,345</b>	<b>-£645,519</b>	<b>-£903,473</b>	<b>-£724,436</b>	<b>-£794,848</b>
<b>BELOW NET COST OF SERVICE ADJUSTMENTS</b>	<b>-£126,271</b>	<b>-£126,271</b>	<b>-£80,071</b>	<b>-£126,271</b>	<b>-£80,071</b>	<b>-£80,071</b>
<b>NET SURPLUS</b>	<b>-£890,171</b>	<b>-£938,616</b>	<b>-£725,590</b>	<b>-£1,029,744</b>	<b>-£804,507</b>	<b>-£874,919</b>

3.4 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2020/2021 and 2021/2022 by the Joint Committee on 10 December 2018. The main changes are as follows:

3.4.1 Employee expenses have decreased by (£18,611) in 2020/2021 and by (£15,175) in 2021/2022. The decreases mainly relate to budget for the Clerk to the JCC being moved to supplies and services - payments to local authorities as this is now a service agreement after the retirement of the Clerk in December 2018. Other decreases relate to vacant positions being budgeted at the bottom scale point of the approved grade and changes to the superannuation budget calculations.

3.4.2 Premises expenses have decreased by (£8,967) in 2020/2021 and by (£10,569) in 2021/2022. A review of utility costs has been undertaken and

savings identified for gas and sewage/water rates but an increase is required for electricity costs. The budget has been reduced for repair and maintenance for fixed plant/cremators following on from the new abatement equipment installation works and will be monitored and reviewed to reflect ongoing requirements. The insurance budget has increased to reflect the change in premiums following the revaluation of the book of remembrance. A budget has been added for legionella management.

- 3.4.3 Transport expenses have decreased by (£112) in 2020/2021 and (£118) in 2021/2022. This is to reflect the actual costs incurred in recent years.
- 3.4.4 Supplies and services budgets have decreased by (£10,212) in 2020/2021 and by (£10,051) in 2021/2022. Budget savings have been identified based on current actuals for printing (£2,000), stationery (£1,000) and organist fees (£6,000). The budget for medical fees has reduced by (£5,550); this is a fixed fee per cremation of £18.50 but is now based on 2,100 cremations reduced from 2,400 cremations. £3,038 budget has been moved from employee costs to payments to local authorities for the service agreement for clerk duties and advice. The budgets for advertising, systems software and telephones have increased in total by £1,300.
- 3.4.5 The support services projected budget has increased by £79 in 2020/2021 and £81 in 2021/2022.
- 3.4.6 The proposed budget for depreciation remains unchanged and reflects the latest asset revaluation in 2018/2019. A further revaluation will be required after the abatement equipment works are completed late in 2019/2020 and any further changes to the depreciation calculation will be reflected in next year's financial statements.
- 3.4.7 There is a decrease in income of £204,649 in 2020/2021 and £214,869 in 2021/2022. This is due to the annual number of cremations reducing in the last 2 years. In 2017/2018 2,514 cremations took place, dropping to 2,235 in 2018/2019. Trends show that usage since November 2018 is lower than in previous years, with the revised estimated number of cremations processed each year being set at 2,100. This is mainly due to new crematoria being opening in areas near the boundaries of the 3 constituent authorities and a general reduction in the number of deaths per annum. The estimated budgeted number of cremations will be reviewed on an annual basis.

The budget approved in principle was based on 2,400 cremations; this has now been reduced by 300 cremations to 2,100 resulting in a loss of income totalling £226,800 in 2020/2021. Due to the reduced number of cremations further income losses totalling £18,000 are estimated for memorials, inscriptions, organist and medical fees. Interest income is lower by £3,500 due to lower cash balances after the major capital expenditure incurred in 2019/2020 for the abatement equipment.

Cremation fee income is based on an 8% fee increase on the 2019/2020 fee of £720.00 taking the cremation fee up to £778.00 in 2020/2021 (an increase of £58.00). This comprises of 5% increase to revenue income

budgets and 3% increase which this report recommends be transferred to usable reserves Capital Fund for future capital works as detailed in 3.5.4 below on an on-going basis. The 3% to be transferred is £46,200 in 2020/2021.

3.4.8 The recharge to Cemeteries for Crematorium staff's time has been reviewed in line with the changes to staff salaries. This has resulted in a decrease of £2,680 in 2020/2021 and £2,183 in 2021/2022.

3.4.9 The below net cost of service has increased by £46,200 in 2020/2021 and 2021/2022 as this relates to additional cremation fee income which is to be transferred to the usable reserves Capital Fund as in 3.4.7 above.

3.5 A review of the planned preventative works programme has been undertaken and updated as set out in Appendix 2. The budgets required for the next three years are 2020/2021 £24,500, 2021/2022 £165,230 and 2022/2023 £205,702 as detailed in table 2 below:-

Table 2

<b>Planned Preventative Works Programme 2020/2021, 2021/2022 and 2022/2023</b>	
<b>Capital Works</b>	<b>2020/2021</b>
External lighting original car park	£8,000
Replacement tractor/mower	£16,500
<b>TOTAL Capital Budget 2020/2021</b>	<b>£24,500</b>
<b>Capital Works</b>	<b>2021/2022</b>
Flat roof works	£100,000
Newstead chapel internal entrance works	£10,000
Internal decoration of the crematorium	£4,008
Design services prelims and contingency on above works	£26,222
Re-carpeting of the Newstead chapel	£15,000
Re-carpeting of the Thoresby chapel	£10,000
<b>TOTAL Capital Budget 2021/2022</b>	<b>£165,230</b>
<b>Capital Works</b>	<b>2022/2023</b>
Repointing of building	£1,325
Sheet flooring	£4,530
Design services prelims and contingency on above works	£1,347
New music systems in both chapels	£25,000
Cremator 2	£150,000
Cremulator 1	£22,000
Electrical condition report	£1,500
<b>TOTAL Capital Budget 2021/2022</b>	<b>£205,702</b>

- 3.5.1 The proposed capital budgets will be financed from the usable reserves Capital Fund. However the usable reserves of the JCC have a forecasted balance as at 31 March 2020 of £270,229 comprising of general reserves £220,366 and Capital Fund £49,863. There are insufficient funds currently available in the Capital Fund to finance these proposed budgets in year 3.
- 3.5.2 It is recommended that funds totalling £145,366 are transferred from the general reserves to the Capital Fund during the current financial year 2019/2020 to meet the proposed capital budget requirements for 2020/2021 and 2021/2022. This will increase the estimated Capital Fund balance as at 31 March 2020 to £195,229 and reduce the contingency reserves available in general reserve balance to £75,000.
- 3.5.3 The proposed capital budgets for 2020/2021 and 2021/2022 as detailed in table 2 above, total £189,730. This would leave an estimated Capital Fund balance of £5,499 as at 31 March 2022. Table 3 below shows the usable reserve balance forecasts as at 31 March 2022.

Table 3

<b>USABLE RESERVES</b>	
<b>General Reserve Forecast Balance 31 March 2020</b>	<b>£220,366</b>
Less recommended transfer 3.5.2 to Capital Fund	-£145,366
<b>General Reserve Forecasted Balance 31 March 2022</b>	<b>£75,000</b>
<b>Capital Fund Forecast Balance 31 March 2020</b>	<b>£49,863</b>
Add recommended transfer 3.5.2 from General Reserve	£145,366
	£195,229
Less Capital Programme 2020/2021	-£24,500
<b>Capital Fund Forecast Balance 31 March 2021</b>	<b>£170,729</b>
Less Capital Programme 2021/2022	-£165,230
<b>Capital Fund Forecast Balance 31 March 2022</b>	<b>£5,499</b>

- 3.5.4 The revenue budgets approved in principle are based on a 5% cremation fee increase. The Annual Review of Fees and Charges 2020/2021 report recommends that the cremation fees are increased by 8% in 2020/2021. It is recommended that the additional 3% income is to be transferred to the usable reserves Capital Fund. The additional income that would be generated is £46,200 on an ongoing basis. This would increase the Capital Fund estimated balance as at 31 March 2023 by £138,600 (£46,200 times 3 years).
- 3.5.5 The Capital Fund estimated balance will not be sufficient to meet the proposed capital budget of £205,702 for 2022/2023 or future works

identified in the planned preventative works programme, with an anticipated shortfall of £61,603.

3.5.6 Appendix 3 shows the funding required from 2020/2021 to meet the revised planned preventative works programme. An annual contribution of approximately £185,000 would be required up to 2029/2030 then £140,000 from onwards until 2038/2039 to finance all future works on the programme and leave a minimum contingency within usable reserves of £75,000 to meet any in year emergencies.

3.5.7 Consideration has been given to how this annual contribution can be met going forward, these include:-

- Reducing the annual surplus allocation to the 3 constituent authorities by £185,000 per annum up to 2029/2030 and then by £140,000 per annum up to 2038/2039.
- Increasing cremation fees by 17.25% to generate the required contributions.
- Use of capital receipt contributions from each authority to meet capital works.
- A combination of options.

3.5.8 Consideration also needs to be given to the annual throughput of funerals. The estimated usage has reduced from 2,400 to 2,100 for 2020/2021 onwards. This is based on fewer funerals being undertaken from November 2018 to date compared to previous years. It is unknown whether this trend will continue through the winter months for 2019/2020. If the usage does start to increase then this will have an impact on surplus available and funds that could be transferred for future capital works.

3.5.9 At this point it is recommended that the additional 3% cremation fee rise is for one year only to ensure that the capital budgets for 2020/2021 and 2021/2022 are financed and there is a sufficient general reserve balance in place for any unplanned emergencies that may arise. Any recommendations put forward by the working group to potentially increase fees or make changes to the budget to support the required planned preventative works programme would be brought back to the Committee for approval at a later date and built into future budgets thereafter.

3.5.10 It is recommended that from January 2020 a working group is established with representatives from each of the constituent authorities to review how the planned preventative works programme can be financed. Proposals need to be reported to the September 2020 JCC meeting in time for review prior to budget setting and fees and charges reports being compiled for the December 2020 JCC meeting.

3.5.11 It is recommended that an annual planned preventative works programme report is taken to the September JCC meeting on an annual basis to update the JCC on any changes to the programme and reporting on the usable reserve balances to meet future capital schemes.

3.6 VAT Implications

As detailed in the Annual Statement of Accounts 2018/2019 report 3.7, presented to the JCC on 28 May 2019, written consent has now been received from HM Revenue and Customs (HMRC) to amend how the JCC treats VAT for partial exemption calculations. Concerns had been raised that when large capital works are undertaken by the Crematorium this impacts significantly on Mansfield District Council's VAT partial exemption calculation and could cause this to be breached resulting in significant amounts of VAT to be repaid. The three constituent authorities agreed to change the accounting for VAT from a lead body partnership to a management board or committee structure. This would enable each constituent authority to account for income and expenditure between the partners on an annual throughput basis, so that each authority could 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.

#### 4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
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.

#### 5. ALIGNMENT TO COMMITTEES PRIORITIES

This report is directly aligned to ensuring effective management of the Crematorium.

#### 6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

(a) Relevant Legislation:

The JCC's budget adheres to the following legislation:

- Local Government Act 1972



- Local Government Finance Act 1972
- Local Government Finance Act 1988
- Local Government and Housing Act 1989
- Local Authorities (Functions and Responsibilities) (England) Regulations 2000
- The Local Authorities (Capital Finance and Accounting)(England) Regulations 2003
- Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015.

- (b) Human Rights: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: The Environmental Permitting (England and Wales) Regulations 2017 – the Environmental Protection (England) (Crematoria Mercury Emissions Burden Sharing Certifications) Direction 2010.
- (e) Crime and Disorder: No impact.
- (f) Budget/Resources : Contained within the body of this report

## **7. CONSULTATION**

The proposals have been provided by the Director and Registrar of the Mansfield & District Crematorium.

## **8. BACKGROUND PAPERS**

None.

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## BASE BUDGET WORKING PAPERS - 2020/2021 - 2022/2023 - Mansfield Crematorium

## REVENUE

Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	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	£294,454	£304,373	£0	-£8,521	£295,852	£310,404	£0	-£5,994	£304,410	£310,404	£997	£0	£311,401
Salaries Overtime	£18,000	£18,000	£0	£0	£18,000	£18,000	£0	£0	£18,000	£18,000	£0	£0	£18,000
Salaries National Insurance	£23,287	£24,247	£0	-£1,190	£23,057	£25,057	£0	-£841	£24,216	£25,057	£101	£0	£25,158
Salaries Superannuation	£69,134	£80,705	£0	-£31,298	£49,407	£81,935	£0	-£31,099	£50,836	£81,935	£0	-£29,931	£52,004
Vacancy Savings	-£5,553	-£5,692	£167	£0	-£5,525	-£5,809	£117	£0	-£5,692	-£5,809	£0	-£19	-£5,828
Superannuation Additional Allowances	£1,168	£1,189	£72	£0	£1,261	£1,212	£49	£0	£1,261	£1,212	£49	£0	£1,261
Pension Deficit Lump Sum	£0	£0	£22,058	£0	£22,058	£0	£22,500	£0	£22,500	£0	£22,950	£0	£22,950
Occupational Health Services	£500	£500	£0	£0	£500	£500	£0	£0	£500	£500	£0	£0	£500
Training Expenses Staff	£3,000	£3,000	£0	£0	£3,000	£3,000	£0	£0	£3,000	£3,000	£0	£0	£3,000
Apprenticeship Levy	£1,225	£1,225	£101	£0	£1,326	£1,225	£93	£0	£1,318	£1,225	£88	£0	£1,313
<b>EMPLOYEE EXPENSES</b>	<b>£405,215</b>	<b>£427,547</b>	<b>£22,398</b>	<b>-£41,009</b>	<b>£408,936</b>	<b>£435,524</b>	<b>£22,759</b>	<b>-£37,934</b>	<b>£420,349</b>	<b>£435,524</b>	<b>£24,185</b>	<b>-£29,950</b>	<b>£429,759</b>
Repair/Maintenance Buildings	£23,120	£23,582	£0	£0	£23,582	£23,582	£471	£0	£24,053	£23,582	£952	£0	£24,534
Grounds Maintenance General	£20,440	£20,440	£0	£0	£20,440	£20,440	£409	£0	£20,849	£20,440	£826	£0	£21,266
EPA Testing	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500
Repair/Mce Fixed Plant Cremators	£144,272	£147,257	£0	-£12,257	£135,000	£147,257	£0	-£9,557	£137,700	£147,257	£0	-£6,807	£140,450
Electricity	£45,900	£46,818	£4,182	£0	£51,000	£47,754	£4,246	£0	£52,000	£47,754	£5,246	£0	£53,000
Gas	£48,000	£48,960	£0	-£6,960	£42,000	£49,939	£0	-£7,089	£42,850	£49,939	£0	-£6,239	£43,700
Rent of Premises	£159	£159	£0	£0	£159	£162	£0	-£3	£159	£162	£0	-£3	£159
Business Rates	£89,685	£91,468	£5,308	£0	£96,776	£93,251	£178	£0	£93,429	£93,251	£1,961	£0	£95,212
Sewage/Water Rates	£9,539	£13,260	£0	-£3,260	£10,000	£13,525	£0	-£3,325	£10,200	£13,525	£0	-£3,125	£10,400
Insurance	£18,961	£15,810	£3,530	£0	£19,340	£16,126	£3,601	£0	£19,727	£16,126	£3,994	£0	£20,120
Cleaning Materials	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200	£4,200	£0	£0	£4,200
Legionella Management	£0	£0	£490	£0	£490	£0	£500	£0	£500	£0	£510	£0	£510
<b>PREMISES EXPENSES</b>	<b>£405,776</b>	<b>£413,454</b>	<b>£13,510</b>	<b>-£22,477</b>	<b>£404,487</b>	<b>£417,736</b>	<b>£9,405</b>	<b>-£19,974</b>	<b>£407,167</b>	<b>£417,736</b>	<b>£13,489</b>	<b>-£16,174</b>	<b>£415,051</b>
Car Allowances	£306	£312	£0	-£112	£200	£318	£0	-£118	£200	£318	£0	-£118	£200
<b>TRANSPORT EXPENSES</b>	<b>£306</b>	<b>£312</b>	<b>£0</b>	<b>-£112</b>	<b>£200</b>	<b>£318</b>	<b>£0</b>	<b>-£118</b>	<b>£200</b>	<b>£318</b>	<b>£0</b>	<b>-£118</b>	<b>£200</b>
Furniture Acquisitions	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Hire Vending Machines	£600	£600	£0	£0	£600	£600	£0	£0	£600	£600	£0	£0	£600
Light Plant and Tools	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Bio Boxes	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000	£4,000	£0	£0	£4,000
Rodent Control	£450	£450	£0	£0	£450	£450	£0	£0	£450	£450	£0	£0	£450
Office Machinery Repair & Maintenance	£100	£100	£0	£0	£100	£100	£0	£0	£100	£100	£0	£0	£100
Office Machinery Replacement	£900	£900	£0	£0	£900	£900	£0	£0	£900	£900	£0	£0	£900
Uniforms	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500
Books & Publications	£0	£10,000	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0
Printing	£9,000	£9,000	£0	-£2,000	£7,000	£9,000	£0	-£2,000	£7,000	£9,000	£0	-£2,000	£7,000

Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	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
Stationery	£6,000	£6,000	£0	£-1,000	£5,000	£6,000	£0	£-1,000	£5,000	£6,000	£0	£-1,000	£5,000
Advertising Other	£1,800	£1,800	£200	£0	£2,000	£1,800	£200	£0	£2,000	£1,800	£200	£0	£2,000
Waste Collection Skips	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500	£1,500	£0	£0	£1,500
Medical Examination Fees	£44,400	£44,400	£0	£-5,550	£38,850	£44,400	£0	£-5,550	£38,850	£44,400	£0	£-5,550	£38,850
Payments to Local Authorities	£7,277	£4,000	£3,038	£0	£7,038	£4,000	£3,178	£0	£7,178	£4,000	£3,321	£0	£7,321
Software Licences	£9,000	£9,000	£0	£0	£9,000	£9,000	£0	£0	£9,000	£9,000	£0	£0	£9,000
Postages	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500	£3,500	£0	£0	£3,500
Systems Software	£0	£0	£530	£0	£530	£0	£540	£0	£540	£0	£550	£0	£550
Telephones	£8,815	£6,630	£570	£0	£7,200	£6,763	£581	£0	£7,344	£6,763	£727	£0	£7,490
Conference Expenses	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000	£1,000	£0	£0	£1,000
Subscriptions	£2,393	£2,440	£0	£0	£2,440	£2,440	£0	£0	£2,440	£2,440	£0	£0	£2,440
Book of Remembrance Inscriptions	£9,128	£9,028	£0	£0	£9,028	£9,028	£0	£0	£9,028	£9,028	£0	£0	£9,028
External Legal Expenses	£1,500	£1,500	£0	£0	£1,500	£0	£0	£0	£0	£0	£0	£0	£0
Other Expenses General	£500	£500	£0	£0	£500	£500	£0	£0	£500	£500	£0	£0	£500
Memorial Plaques	£11,730	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965	£11,965	£0	£0	£11,965
Organist Fees	£17,166	£20,000	£0	£-6,000	£14,000	£20,000	£0	£-6,000	£14,000	£20,000	£0	£-6,000	£14,000
<b>SUPPLIES &amp; SERVICES</b>	<b>£152,259</b>	<b>£159,813</b>	<b>£4,338</b>	<b>£-14,550</b>	<b>£149,601</b>	<b>£148,446</b>	<b>£4,499</b>	<b>£-14,550</b>	<b>£138,395</b>	<b>£148,446</b>	<b>£4,798</b>	<b>£-14,550</b>	<b>£138,694</b>
Design Services	£5,530	£5,641	£0	£0	£5,641	£5,750	£0	£0	£5,750	£5,750	£0	£0	£5,750
Waste/Litter Collection	£7,127	£7,270	£79	£0	£7,349	£7,415	£81	£0	£7,496	£7,415	£231	£0	£7,646
Central Corporate Overheads	£47,443	£48,392	£0	£0	£48,392	£49,360	£0	£0	£49,360	£49,360	£987	£0	£50,347
<b>SUPPORT SERVICES</b>	<b>£60,100</b>	<b>£61,303</b>	<b>£79</b>	<b>£0</b>	<b>£61,382</b>	<b>£62,525</b>	<b>£81</b>	<b>£0</b>	<b>£62,606</b>	<b>£62,525</b>	<b>£1,218</b>	<b>£0</b>	<b>£63,743</b>
Depreciation	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271	£126,271	£0	£0	£126,271
<b>DEPRECIATION &amp; IMPAIRMENT</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>	<b>£126,271</b>	<b>£0</b>	<b>£0</b>	<b>£126,271</b>
<b>TOTAL EXPENDITURE</b>	<b>£1,149,927</b>	<b>£1,188,700</b>	<b>£40,325</b>	<b>£-78,148</b>	<b>£1,150,877</b>	<b>£1,190,820</b>	<b>£36,744</b>	<b>£-72,576</b>	<b>£1,154,988</b>	<b>£1,190,820</b>	<b>£43,690</b>	<b>£-60,792</b>	<b>£1,173,718</b>
Book of Remembrance Inscriptions	£-24,806	£-25,302	£1,802	£0	£-23,500	£-25,808	£2,308	£0	£-23,500	£-25,808	£2,308	£0	£-23,500
Cremation Containers	£-200	£-200	£0	£0	£-200	£-200	£0	£0	£-200	£-200	£0	£0	£-200
Cremation Memorials	£-44,625	£-45,517	£4,517	£0	£-41,000	£-46,428	£5,428	£0	£-41,000	£-46,428	£5,428	£0	£-41,000
Organist	£-27,000	£-27,000	£6,000	£0	£-21,000	£-27,000	£6,000	£0	£-21,000	£-27,000	£6,000	£0	£-21,000
Cremation Fees	£-1,728,000	£-1,814,400	£226,800	£-46,200	£-1,633,800	£-1,905,600	£236,100	£-46,200	£-1,715,700	£-1,905,600	£147,900	£-46,200	£-1,803,900
Interest Income	£-7,688	£-6,500	£3,500	£0	£-3,000	£-6,500	£3,500	£0	£-3,000	£-6,500	£3,500	£0	£-3,000
Medical Fees	£-44,400	£-44,400	£5,550	£0	£-38,850	£-44,400	£5,550	£0	£-38,850	£-44,400	£5,550	£0	£-38,850
Misc Income Admin Fees	£-4,000	£-4,000	£0	£0	£-4,000	£-4,000	£0	£0	£-4,000	£-4,000	£0	£0	£-4,000
<b>INCOME</b>	<b>£-1,880,719</b>	<b>£-1,967,319</b>	<b>£248,169</b>	<b>£-46,200</b>	<b>£-1,765,350</b>	<b>£-2,059,936</b>	<b>£258,886</b>	<b>£-46,200</b>	<b>£-1,847,250</b>	<b>£-2,059,936</b>	<b>£170,686</b>	<b>£-46,284</b>	<b>£-1,935,534</b>
Recharges to Cemeteries	£-33,108	£-33,726	£2,680	£0	£-31,046	£-34,357	£2,183	£0	£-32,174	£-34,357	£1,325	£0	£-33,032
<b>INCOME RECHARGES</b>	<b>£-33,108</b>	<b>£-33,726</b>	<b>£2,680</b>	<b>£0</b>	<b>£-31,046</b>	<b>£-34,357</b>	<b>£2,183</b>	<b>£0</b>	<b>£-32,174</b>	<b>£-34,357</b>	<b>£1,325</b>	<b>£0</b>	<b>£-33,032</b>
<b>TOTAL INCOME</b>	<b>£-1,913,827</b>	<b>£-2,001,045</b>	<b>£250,849</b>	<b>£-46,200</b>	<b>£-1,796,396</b>	<b>£-2,094,293</b>	<b>£261,069</b>	<b>£-46,200</b>	<b>£-1,879,424</b>	<b>£-2,094,293</b>	<b>£172,011</b>	<b>£-46,284</b>	<b>£-1,968,566</b>
<b>NET COST OF SERVICE</b>	<b>£-763,900</b>	<b>£-812,345</b>	<b>£291,174</b>	<b>£-124,348</b>	<b>£-645,519</b>	<b>£-903,473</b>	<b>£297,813</b>	<b>£-118,776</b>	<b>£-724,436</b>	<b>£-903,473</b>	<b>£215,701</b>	<b>£-107,076</b>	<b>£-794,848</b>
Depreciation Reversal	£-126,271	£-126,271	£0	£0	£-126,271	£-126,271	£0	£0	£-126,271	£-126,271	£0	£0	£-126,271
Transfer 3% fee increase to Capital Fund	£0	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200	£0	£46,200
<b>BELOW NET COST OF SERVICE</b>	<b>£-126,271</b>	<b>£-126,271</b>	<b>£46,200</b>	<b>£0</b>	<b>£46,071</b>	<b>£-126,271</b>	<b>£46,200</b>	<b>£0</b>	<b>£-80,071</b>	<b>£-126,271</b>	<b>£46,200</b>	<b>£0</b>	<b>£-80,071</b>
<b>NET SURPLUS</b>	<b>£-890,171</b>	<b>£-938,616</b>	<b>£337,374</b>	<b>£-124,348</b>	<b>£-725,590</b>	<b>£-1,029,744</b>	<b>£344,013</b>	<b>£-118,776</b>	<b>£-804,507</b>	<b>£-1,029,744</b>	<b>£261,901</b>	<b>£-107,076</b>	<b>£-874,919</b>

CAPITAL													
Account Description	2019/2020	2020/2021				2021/2022				2022/2023			
	Latest Approved Budget	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
Replacement Abatement Equipment	£750,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
External Car Park Lighting	£0	£0	£8,000	£0	£8,000	£0	£0	£0	£0	£0	£0	£0	£0
Replacement Tractor	£0	£0	£16,500	£0	£16,500	£0	£0	£0	£0	£0	£0	£0	£0
Flat Roof	£0	£0	£0	£0	£0	£0	£100,000	£0	£100,000	£0	£0	£0	£0
Newstead Chapel Internal Entrance	£0	£0	£0	£0	£0	£0	£10,000	£0	£10,000	£0	£0	£0	£0
Internal Decoration	£0	£0	£0	£0	£0	£0	£4,008	£0	£4,008	£0	£0	£0	£0
Prelims and Contingency	£0	£0	£0	£0	£0	£0	£26,222	£0	£26,222	£0	£1,347	£0	£1,347
Re-Carpeting Thoresby Chapel	£0	£0	£0	£0	£0	£0	£15,000	£0	£15,000	£0	£0	£0	£0
Re-Carpeting Newstead Chapel	£0	£0	£0	£0	£0	£0	£10,000	£0	£10,000	£0	£0	£0	£0
Repointing to Building	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,325	£0	£1,325
Sheet Flooring	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,530	£0	£4,530
Music System both Chapels	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000	£0	£25,000
Replacement Cremator 2	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000	£0	£150,000
Replacement Cremulator 1	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£22,000	£0	£22,000
Electrical Condition Report	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,500	£0	£1,500
<b>GROSS CAPITAL EXPENDITURE</b>	<b>£750,000</b>	<b>£0</b>	<b>£24,500</b>	<b>£0</b>	<b>£24,500</b>	<b>£0</b>	<b>£165,230</b>	<b>£0</b>	<b>£165,230</b>	<b>£0</b>	<b>£205,702</b>	<b>£0</b>	<b>£205,702</b>

**PLANNED PREVENTATIVE WORKS  
PROGRAMME MANSFIELD  
CREMATORIUM**

Appendix 2

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	TOTAL
<b>DESIGN SERVICES WORKS</b>																				
<b>Roofing</b>																				
Flat roofing incl. copings, flashings & walkways	£0	£100,000	£0	£0	£0	£59,891	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£159,891
Pitched tiled roofing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£11,582
Sheet metal roofing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£28,630
<b>Roof light maintenance</b>	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
<b>Box guttering</b>																				
Rear of canopies	£0	£0	£0	£0	£0	£0	£0	£0	£4,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,500
Thoresby Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
<b>Re pointing masonry</b>	£0	£0	£1,325	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,325
<b>Curtain walling / Glazed screens</b>																				
Newstead Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£24,413	£0	£0	£0	£0	£24,413
Newstead Chapel entrance external	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£13,563	£0	£0	£0	£0	£13,563
Newstead Chapel entrance internal	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£18,481	£0	£0	£0	£0	£28,481
Thoresby Chapel entrance	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,850	£0	£0	£0	£0	£10,850
Thoresby Chapel extension	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£29,838	£0	£0	£0	£0	£29,838
Thoresby Chapel exit	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£13,020	£0	£0	£0	£0	£13,020
<b>UPVC window replacement</b>	£0	£0	£0	£0	£0	£0	£0	£0	£4,492	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,492
<b>Seal and paint external concrete surfaces n/e 500mm girth</b>	£0	£0	£0	£1,056	£0	£0	£0	£0	£1,056	£0	£0	£0	£0	£1,056	£0	£0	£0	£0	£1,056	£4,224
<b>Replace extract to WCs</b>	£0	£0	£0	£3,261	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£3,261
<b>Floor finishes</b>																				
Carpet / carpet tiles	£0	£0	£0	£13,418	£0	£0	£0	£0	£13,418	£0	£0	£0	£0	£13,418	£0	£0	£0	£0	£13,418	£53,672
Sheet flooring	£0	£0	£4,530	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,530	£0	£9,060
Resin flooring	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,196	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,196
Ceramic floor tiles	£0	£0	£0	£0	£0	£0	£0	£0	£640	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£640
<b>Internal decoration</b>	£0	£4,008	£0	£0	£0	£0	£0	£4,008	£0	£0	£0	£0	£0	£4,008	£0	£0	£0	£0	£4,008	£16,032
<b>Wall tiling</b>	£0	£0	£0	£0	£0	£0	£0	£0	£4,437	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,437
<b>Emergency lighting</b>	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£18,600	£0	£0	£0	£0	£0	£18,600
<b>Fire alarm</b>	£0	£0	£0	£0	£0	£0	£0	£0	£35,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£35,000
<b>CCTV / intruder alarm</b>	£0	£0	£0	£30,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,000
<b>External decoration</b>	£0	0	£0	£15,000	£0	£0	£0	£0	£15,000	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£15,000	£60,000
<b>External works</b>																				
Resurfacing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£252,400	£252,400
Slab paving	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£7,310	£0	£0	£0	£0	£0	£0	£0	£0	£7,310
Repointing masonry	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,730	£0	£0	£0	£0	£0	£4,730
<b>Sub total</b>	<b>£0</b>	<b>£114,008</b>	<b>£5,855</b>	<b>£62,735</b>	<b>£0</b>	<b>£59,891</b>	<b>£0</b>	<b>£4,008</b>	<b>£78,542</b>	<b>£6,196</b>	<b>£7,310</b>	<b>£15,000</b>	<b>£0</b>	<b>£41,812</b>	<b>£110,164</b>	<b>£0</b>	<b>£0</b>	<b>£4,530</b>	<b>£326,094</b>	<b>£836,144</b>
Prelims 13%	£0	£14,821	£761	£8,156	£0	£7,786	£0	£521	£10,210	£805	£950	£1,950	£0	£5,436	£14,321	£0	£0	£589	£42,392	£108,699
Contingency 10%	£0	£11,401	£586	£6,274	£0	£5,989	£0	£401	£7,854	£620	£731	£1,500	£0	£4,181	£11,016	£0	£0	£453	£32,609	£83,614
<b>Design Services TOTAL</b>	<b>£0</b>	<b>£140,229</b>	<b>£7,202</b>	<b>£77,164</b>	<b>£0</b>	<b>£73,666</b>	<b>£0</b>	<b>£4,930</b>	<b>£96,607</b>	<b>£7,621</b>	<b>£8,991</b>	<b>£18,450</b>	<b>£0</b>	<b>£51,429</b>	<b>£135,501</b>	<b>£0</b>	<b>£0</b>	<b>£5,572</b>	<b>£401,095</b>	<b>£1,028,457</b>

cont'd

DIRECTOR & REGISTRAR WORKS	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	TOTAL	
Catafalque Curtains, kneelers & covers - Thoresby	£0	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£20,000
Catafalque Curtains, kneelers - Newstead	£0	£0	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£20,000
Motors and curtain frame - Thoresby	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,000
Motors and curtain frame - Newstead	£0	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£6,000
Organ update of electronics/data - Thoresby	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£5,000	£20,000
Organ update of electronics/data - Newstead	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£5,000	£20,000
Music system (Hi-fi part of) - both chapels	£0	£0	£25,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£25,000	£0	£50,000
Music system - streaming of (equipment only)	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£20,000
Loop system (both chapels)	£0	£0	£0	£4,000	£0	£0	£0	£0	£0	£0	£4,000	£0	£0	£4,000	£0	£0	£0	£0	£0	£0	£12,000
Cremator No. 1 (to be removed)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Cremator No. 2	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000	£300,000
Cremator No. 3	£0	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000	£300,000
Cremator No. 4	£0	£0	£0	£0	£150,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£150,000
Abatement equipment 1	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
Abatement equipment 2	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
abatement equipment 3	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£300,000
Cremulator 1	£0	£0	£22,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£22,000
Back up Cremulator 2	£0	£0	£0	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000
Monitors	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£5,000	£0	£0	£0	£5,000	£0	£0	£0	£0	£15,000
VDU screens (both chapels x 6)	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£6,000	£0	£0	£0	£0	£0	£6,000	£0	£0	£0	£0	£18,000
Book of Remembrance Cabinet	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£15,000	£30,000
Books of Remembrance next volumes x 3	£0	£0	£0	£0	£0	£8,750	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£8,750
Re-carpet Thoresby chapel, waiting room, vestry, corridor, offices, reception	£0	£15,000	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£15,000	£0	£0	£0	£0	£0	£0	£45,000
Re-carpet Newstead Chapel, waiting room	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£30,000
Wrought iron Fencing & Gates	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£30,000
Boundary wall repairs	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
External lighting in original car parks	£8,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£8,000	£0	£0	£0	£0	£0	£16,000
Catafalque - Thoresby Chapel	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£10,000	£0	£0	£0	£0	£0	£0	£0	£0	£10,000
Newstead door workings	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£4,000	£0	£0	£0	£0	£0	£0	£0	£0	£4,000
Electrical Condition report	£0	£0	£1,500	£0	£0	£0	£0	£1,500	£0	£0	£0	£0	£1,500	£0	£0	£0	£0	£0	£1,500	£0	£6,000
Pond repairs including fountain	£0	£0	£0	£5,000	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£5,000
Replacement tractor, mower, snowplough, bucket, trailer	£16,500	£0	£0	£0	£0	£0	£0	£0	£16,500	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£33,000
Replacement of harras fencing	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
<b>Director &amp; Registrar TOTAL</b>	<b>£24,500</b>	<b>£25,000</b>	<b>£198,500</b>	<b>£169,000</b>	<b>£150,000</b>	<b>£60,750</b>	<b>£26,000</b>	<b>£26,500</b>	<b>£41,500</b>	<b>£916,000</b>	<b>£34,000</b>	<b>£19,000</b>	<b>£1,500</b>	<b>£39,000</b>	<b>£8,000</b>	<b>£21,000</b>	<b>£0</b>	<b>£176,500</b>	<b>£175,000</b>	<b>£2,111,750</b>	
<b>TOTAL PLANNED PREVENTATIVE WORKS COSTS DESIGN SERVICES AND DIRECTOR &amp; REGISTRAR</b>	<b>£24,500</b>	<b>£165,229</b>	<b>£205,702</b>	<b>£246,164</b>	<b>£150,000</b>	<b>£134,416</b>	<b>£26,000</b>	<b>£31,430</b>	<b>£138,107</b>	<b>£923,621</b>	<b>£42,991</b>	<b>£37,450</b>	<b>£1,500</b>	<b>£90,429</b>	<b>£143,501</b>	<b>£21,000</b>	<b>£0</b>	<b>£182,072</b>	<b>£576,095</b>	<b>£3,140,207</b>	

Summary Planned Preventative Works Programme Totals ensuring a minimum £75,000 usable reserve.									Appendix 3		
	Year 1	Year2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
Design Services Works	£4,613	£0	£140,229	£7,202	£77,164	£0	£73,666	£0	£4,930	£96,607	
Director and Registrar Works	£766,000	£24,500	£25,000	£198,500	£169,000	£150,000	£60,750	£26,000	£26,500	£41,500	
<b>TOTAL WORKS COSTS</b>	<b>£770,613</b>	<b>£24,500</b>	<b>£165,229</b>	<b>£205,702</b>	<b>£246,164</b>	<b>£150,000</b>	<b>£134,416</b>	<b>£26,000</b>	<b>£31,430</b>	<b>£138,107</b>	
bfwd Usable Reserve Balance		£270,229	£430,729	£450,500	£429,798	£368,634	£403,634	£454,218	£613,218	£766,788	
Less Total Works Costs		-£24,500	-£165,229	-£205,702	-£246,164	-£150,000	-£134,416	-£26,000	-£31,430	-£138,107	
Annual Contribution to Capital Fund		£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	£185,000	
<b>cfwd Reserve Balance</b>	<b>£270,229</b>	<b>£430,729</b>	<b>£450,500</b>	<b>£429,798</b>	<b>£368,634</b>	<b>£403,634</b>	<b>£454,218</b>	<b>£613,218</b>	<b>£766,788</b>	<b>£813,681</b>	
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	
	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	
<b>Design Services Works</b>	<b>£7,621</b>	<b>£8,991</b>	<b>£18,450</b>	<b>£0</b>	<b>£51,429</b>	<b>£135,501</b>	<b>£0</b>	<b>£0</b>	<b>£5,572</b>	<b>£401,095</b>	
<b>Director and Registrar Works</b>	<b>£916,000</b>	<b>£34,000</b>	<b>£19,000</b>	<b>£1,500</b>	<b>£39,000</b>	<b>£8,000</b>	<b>£21,000</b>	<b>£0</b>	<b>£176,500</b>	<b>£175,000</b>	
<b>TOTAL WORKS COSTS</b>	<b>£923,621</b>	<b>£42,991</b>	<b>£37,450</b>	<b>£1,500</b>	<b>£90,429</b>	<b>£143,501</b>	<b>£21,000</b>	<b>£0</b>	<b>£182,072</b>	<b>£576,095</b>	<b>TOTAL</b>
											<b>£3,140,207</b>
bfwd Usable Reserve Balance	£813,681	£75,060	£172,069	£274,619	£413,119	£462,690	£459,189	£578,189	£718,189	£676,117	
Less Total Works Costs	-£923,621	-£42,991	-£37,450	-£1,500	-£90,429	-£143,501	-£21,000	£0	-£182,072	-£576,095	
Annual Contribution to Capital Fund	£185,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	£140,000	
<b>cfwd Reserve Balance</b>	<b>£75,060</b>	<b>£172,069</b>	<b>£274,619</b>	<b>£413,119</b>	<b>£462,690</b>	<b>£459,189</b>	<b>£578,189</b>	<b>£718,189</b>	<b>£676,117</b>	<b>£240,022</b>	