

REVENUE CREMATORIUM	Full Year 2017-2018		
	Description	Revised Budget	Actuals
	£	£	£
Salaries Basic Pay	272,962	250,904	-22,058
Salaries Overtime	16,650	21,259	4,609
Salaries National Insurance	20,613	21,271	658
Salaries Superannuation	68,128	69,228	1,100
Salaries Pension Liability	39,438	38,772	-666
Salaries Vacancy Savings	-4,970	0	4,970
Superann Additional Allowances	-478	0	478
Advertising Appointments	0	1,048	1,048
Occupational Health Services	500	285	-215
Apprenticeship Levy	0	1,088	1,088
Training Expenses Staff	3,000	980	-2,020
Car Allowances	530	133	-397
Employee Related Expenditure	416,373	404,968	-11,405
Repair/Maintenance Buildings	33,667	28,226	-5,441
Repair/Maintenance Painting	0	13,239	13,239
Grounds Maintenance General	25,870	17,090	-8,780
EPA Testing	1,500	1,161	-339
Repair/Maintenance Fixed Plant Cremators	74,800	31,434	-43,366
Electricity	51,000	42,309	-8,691
Gas	56,001	37,488	-18,513
Rent of Premises	159	159	0
Business Rates	111,605	-14,584	-126,189
Sewage/Water Rates	5,000	6,181	1,181
Insurance	17,000	14,072	-2,928
Cleaning Materials	5,000	5,352	352
Premises Related Expenditure	381,602	182,126	-199,476
Equipment Acquisitions	22,000	0	-22,000
Furniture Acquisitions	7,500	2,693	-4,807
Hire Vending Machines	500	494	-6
Light Plant and Tools	5,000	2,331	-2,669
Bio Boxes	4,000	2,361	-1,639
Office Machinery Repair/Maintenance	0	77	77
Office Machinery Replacement	1,000	0	-1,000
Uniforms	3,500	2,583	-917
Books & Publications	6,000	0	-6,000
Printing	5,000	3,769	-1,231
Stationery	3,000	1,828	-1,172
Advertising Other	2,500	2,951	451
CAMEO Non Abated Cremation Fees	33,770	32,542	-1,228
Waste Collection Skips	1,500	1,590	90
Medical Referee Fees	45,325	47,342	2,017

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Payments to Local Authorities	4,000	3,583	-417
External Audit Fees	2,000	2,000	0
Software Licences	9,000	8,240	-760
Mobile Phones	372	0	-372
Postages	4,500	2,744	-1,756
Telephones	7,000	6,117	-883
Subscriptions	2,300	2,106	-194
Book of Remembrance Inscriptions	8,000	7,655	-345
Contributions	250	0	-250
Other Costs	6,999	6,999	0
Other Expenses General	500	239	-261
Memorial Plaques	11,500	6,396	-5,105
Organist Fees	18,000	18,199	199
Bad Debt Provision	0	2,099	2,099
Supplies & Services Expenditure	215,016	166,936	-48,080
Head of Service	5,192	5,192	0
Human Resources	6,932	6,932	0
Payroll	2,411	2,341	-70
Accountancy	6,848	6,848	0
BSU Creditors	3,354	2,912	-442
Customer Support Unit Telephony	489	489	0
Cash Collection	0	615	615
Customer Support Unit Reception	133	133	0
Debtors	2,273	1,714	-559
Internal Audit	2,717	2,717	0
Postal Services	2	5	3
IT GIS	882	882	0
IT Network	7,609	7,609	0
Design Services	5,796	10,180	4,384
Waste & Litter Collection	6,836	6,850	14
Electricians Service	0	996	996
Environmental Health	0	894	894
Risk Management	905	905	0
Telephone Recharges	1,160	1,060	-100
Support Services	53,539	59,273	5,734
Depreciation	106,610	106,610	0
Impairment Add No Value	492,997	237,097	-255,900
Depreciation and Impairment	599,607	343,707	-255,900
Revenue Gross Expenditure	1,666,137	1,157,010	-509,127
Book of Remembrance Inscriptions	-24,480	-23,843	637
Crematorium Containers	-500	-164	336
Crematorium Memorials	-44,737	-42,745	1,992
Organist	-33,660	-27,762	5,898
Cremation Fees	-1,555,750	-1,588,048	-32,298

REVENUE CREMATORIUM	Full Year 2017-2018		
Description	Revised Budget	Actuals	Variance
	£	£	£
Medical Fees	-45,325	-47,212	-1,887
CAMEO Burden Sharing Scheme	-6,500	0	6,500
Miscellaneous Income	0	-4,140	-4,140
Recharges to Cemeteries	-28,757	-29,997	-1,240
Revenue Gross Income	-1,739,709	-1,763,911	-24,202
Net Cost of Service	-73,572	-606,900	-533,328
Financing and Investment Income and Expenditure			
Interest Income	-1,140	-5,047	-3,907
Interest on Pension Liability	34,000	34,000	0
Surplus/Deficit on Provision of Services	-40,712	-577,947	-537,235
Crem Pension Asset Liability	0	-82,853	-82,853
Other Comprehensive Income and	0	-82,853	-82,853
Total Comprehensive Income and Expenditure	-40,712	-660,800	-620,089
Charges for Impairment of non-current	-492,997	-237,097	255,900
Reverse Depreciation	-106,610	-106,610	0
Pension Liabilities	-72,186	-73,919	-1,733
MIRS Statements	-671,793	-417,626	254,167
Net Surplus (-)/Deficit	-712,505	-1,078,426	-365,922
Appropriations - Expenditure Financed from General Reserve Fund	0	-38,070	-38,070
Crem Pension Gains and Losses	0	84,000	84,000
Carried Forward Budget to General Reserve Fund	0	28,000	28,000
Carried Forward Budget to Capital Fund	0	126,189	126,189
Surplus	-712,505	-878,307	-165,802
Excess Surplus to General Reserve	0	122,471	122,471
Net Surplus for Distribution	-712,505	-755,836	-43,331

CAPITAL CREMATORIUM	Full Year 2017-2018		
Description	Budget	Actuals	Variance
	£	£	£
Land Purchase	315,478	324,082	8,604
New Land Infrastructure	174,619	168,915	-5,704
Grand Total	490,097	492,997	2,900