

Burial Authority Committee - Burial Authority Budget 2025-26  
Saltash Town Council  
For the 6 Months ended September 2025

| Account   | Prior Year<br>2024/25 | Budget<br>Including<br>Virements<br>2025/26 | Actual YTD<br>2025/26 | Budget<br>Available<br>2025/26 |
|---|-----------------------|---|-----------------------|--------------------------------|
| <b>Burial Authority Operating Income</b>                          |                       |   |                       |                                |
| 4612 BA Cemetery Fees   | 21,390                | 15,000                                      | 11,799                | 3,201                          |
| 4614 BA Memorial Bench Income                                     | 167                   | 458   | 167                   | 291                            |
| 4615 BA National Grid Wayleave Income                             | 0                     | 15  | 14                    | 1                              |
| 4616 BA Churchtown Carpark Income                                 | 0                     | 1,000                                       | 0                     | 1,000                          |
| <b>Total Burial Authority Operating Income</b>                    | <b>21,557</b>         | <b>16,473</b>                               | <b>11,980</b>         | <b>4,493</b>                   |
| <b>Burial Authority Operating Expenditure</b>                     |                       |   |                       |                                |
| 6000 BA Petrol  | 360                   | 250   | 15                    | 235                            |
| 6001 BA Machinery Maintenance Costs                               | 287                   | 305   | 100                   | 205                            |
| 6004 BA General Site Maintenance                                  | 608                   | 1,000                                       | 700                   | 300                            |
| 6005 BA Fire Extinguishers  | 0                     | 100   | 0                     | 100                            |
| 6008 BA Tree Survey & Tree Maintenance                            | 0                     | 875   | 364                   | 511                            |
| 6009 BA Electricity Costs   | 345                   | 406   | 69                    | 337                            |
| 6010 BA PWLB Loan Repayment & Interest                            | 21,385                | 10,693                                      | 10,692                | 1                              |
| 6011 BA Water   | 0                     | 403   | 0                     | 403                            |
| 6012 BA Memorial (Expenditure)                                    | 173                   | 408   | 39                    | 369                            |
| 6013 BA Security Alarm Maintenance                                | 186                   | 241   | 230                   | 11                             |
| 6014 BA Cemetery Software Subscription                            | 912                   | 726   | 1,047                 | (321)                          |
| <b>Total Burial Authority Operating Expenditure</b>               | <b>24,255</b>         | <b>15,407</b>                               | <b>13,256</b>         | <b>2,151</b>                   |
| <b>Total Burial Authority Operating Surplus/ (Deficit)</b>        | <b>(2,699)</b>        | <b>1,066</b>                                | <b>(1,276)</b>        | <b>2,342</b>                   |
| <b>Burial Authority EMF Expenditure</b>                           |                       |   |                       |                                |
| 6070 BA EMF Churchtown Cemetery Capital Works                     | (20)                  | 5,972                                       | 0                     | 5,972                          |
| 6071 BA EMF Replace Machinery & Equipment                         | 0                     | 13,942                                      | 0                     | 13,942                         |
| 6073 BA EMF Memorial Garden                                       | 154                   | 3,570                                       | 0                     | 3,570                          |
| <b>Total Burial Authority EMF Expenditure</b>                     | <b>133</b>            | <b>23,484</b>                               | <b>0</b>              | <b>23,484</b>                  |
| <b>Total Burial Authority Expenditure (Operational &amp; EMF)</b> | <b>24,389</b>         | <b>38,891</b>                               | <b>13,256</b>         | <b>25,635</b>                  |
| <b>Total Burial Authority Budget Surplus/ Deficit</b>             | <b>(2,832)</b>        | <b>(22,418)</b>                             | <b>(1,276)</b>        | <b>(21,142)</b>                |

**To/From Reserves & Budget Virements 2025/26**

1. 6014 BA Cemetery Software Subscription overspent by £321 due to including annual costs of £385 relating to 2026/27.  
Cost to be adjusted at year end so budget is not overspent

**Key**

- Spending is on target as predicted at this point in the financial year
- Spending is higher than anticipated and needs to be monitored closely
- Budget is overspent - requires investigation and recommend virement