

**Burial Authority Committee - Burial Authority Budget 2025-26**

Saltash Town Council

For the 10 months ended 30 January 2026

Account	Prior Year 2024/25	Budget Including Virements 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept Budget 2026/27
<b>Burial Authority Operating Income</b>					
4612 BA Cemetery Fees	21,390	15,000	18,684	(3,684)	15,570
4614 BA Memorial Bench Income	167	458	250	208	600
4615 BA National Grid Wayleave Income	0	15	464	(449)	14
4616 BA Churchtown Carpark Income	0	1,000	0	1,000	0
<b>Total Burial Authority Operating Income</b>	<b>21,557</b>	<b>16,473</b>	<b>19,398</b>	<b>(2,925)</b>	<b>16,184</b>
<b>Burial Authority Operating Expenditure</b>					
6000 BA Petrol	360	250	31	219	260
6001 BA Machinery Maintenance Costs	287	305	127	178	317
6004 BA General Site Maintenance	608	1,000	864	136	1,038
6005 BA Fire Extinguishers	0	100	0	100	0
6008 BA Tree Survey & Tree Maintenance	0	875	464	411	908
6009 BA Electricity Costs	345	406	284	122	421
6010 BA PWLB Loan Repayment & Interest	21,385	10,693	10,692	1	0
6011 BA Water	0	403	0	403	0
6012 BA Memorial (Expenditure)	173	408	116	292	518
6013 BA Security Alarm Maintenance	186	241	230	11	344
6014 BA Cemetery Software Subscription	912	726	1,047	(321)	726
6015 BA Annual Keyholding Service	0	0	0	0	184
<b>Total Burial Authority Operating Expenditure</b>	<b>24,255</b>	<b>15,407</b>	<b>13,855</b>	<b>1,552</b>	<b>4,716</b>
<b>Total Burial Authority Operating Surplus/ (Deficit)</b>	<b>(2,699)</b>	<b>1,066</b>	<b>5,543</b>	<b>(4,477)</b>	<b>11,468</b>
<b>Burial Authority EMF Expenditure</b>					
6070 BA EMF Churchtown Cemetery Capital Works	(20)	5,972	0	5,972	1,500
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	13,942	0
6073 BA EMF Memorial Garden	154	3,570	0	3,570	0
<b>Total Burial Authority EMF Expenditure</b>	<b>133</b>	<b>23,484</b>	<b>0</b>	<b>23,484</b>	<b>1,500</b>
<b>Total Burial Authority Expenditure (Operational &amp; EMF)</b>	<b>24,389</b>	<b>38,891</b>	<b>13,855</b>	<b>25,036</b>	<b>6,216</b>
<b>Total Burial Authority Budget Surplus/ Deficit</b>	<b>(2,832)</b>	<b>(22,418)</b>	<b>5,543</b>	<b>(27,961)</b>	<b>9,968</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

**Planned Virements for 2025/26**

From 6011 BA Water - Burial Authority to 6074 BA EMF Water - Vire unspent balance at year end 25/26

**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