

Burial Authority Committee - Burial Authority Budget 2025-26

Saltash Town Council

For the year ended 31 March 2026

Account	Prior Year 2024/25	Budget Including Virements 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept Budget 2026/27
Burial Authority Operating Income					
4612 BA Cemetery Fees	21,390	15,000	24,261	(9,261)	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
Total Burial Authority Operating Income	21,557	16,473	24,975	(8,502)	16,184

Burial Authority Operating Expenditure

6000 BA Petrol	360	250	46	204	260
6001 BA Machinery Maintenance Costs	287	305	127	178	317
6004 BA General Site Maintenance	608	1,000	993	7	1,038
6005 BA Fire Extinguishers	0	100	0	100	0
6008 BA Tree Survey & Tree Maintenance	0	875	481	394	908
6009 BA Electricity Costs	345	452	452	0	421
6010 BA PWLB Loan Repayment & Interest	21,385	10,693	10,692	1	0
6011 BA Water	0	0	0	0	0
6012 BA Memorial (Expenditure)	173	408	116	292	518
6013 BA Security Alarm Maintenance	186	241	66	175	344
6014 BA Cemetery Software Subscription	912	680	660	20	726
6015 BA Annual Keyholding Service	0	0	0	0	184
Total Burial Authority Operating Expenditure	24,255	15,004	13,633	1,371	4,716
Total Burial Authority Operating Surplus/ (Deficit)	(2,699)	1,469	11,342	(9,873)	11,468

Burial Authority EMF Expenditure

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
6074 BA EMF Water	0	403	0	403	0
Total Burial Authority EMF Expenditure	133	23,887	0	23,887	1,500
Total Burial Authority Expenditure (Operational & EMF)	24,389	38,891	13,633	25,258	6,216
Total Burial Authority Budget Surplus/ Deficit	(2,832)	(22,418)	11,342	(33,760)	9,968

To/From Reserves & Budget Virements 2025/26

Virement from 6011 BA Water - Burial Authority to 6074 BA EMF Water - £403 - FTC 269/25/26

Virement from 6014 BA Cemetery Software Subscription to 6009 BA Electricity Cost - £46 - BA 5/26/27

Virement to General Reserves 2025/26 £9,873

Income received in excess of budget £8,502

Operating Expenditure budget unspent £1,371

Note: EMF balances carried forward to 2026/27 £23,887**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