

Account	Actual Received/ Spend 2020/21	EMF Balances B/F 2020/21	To/From Reserves & Budget Virements 2021/22	Budget 2021/22	Actual Received/ Spend YTD 2021/22	Actual Funds To Receive/ Available to Date 2021/22	Estimated Y/E Income /Spend 2021/22	Precept Notes	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27
Operating Income													
Burial Authority Income													
4612 BA Cemetery Fees (Churchtown)	24,183	0	0	15,000	15,440	(440)	25,652	To be increased	17,500	17,938	18,386	18,846	19,317
Total Burial Authority Income	24,183	0	0	15,000	15,440	(440)	30,880		17,500	17,938	18,386	18,846	19,317
Total Operating Income	24,183	0	0	15,000	15,440	(440)	30,880		17,500	17,938	18,386	18,846	19,317
Operating Expenditure													
Burial Authority Expenditure													
6000 BA Petrol	99	0	0	250	120	130	202	To be increased	300	308	315	323	331
6001 BA Machinery Maintenance Costs	317	0	0	450	0	450	225	To be decreased	250	256	263	269	276
6003 BA Health & Safety	56	0	0	108	0	108	50	To be decreased	50	51	53	54	55
6004 BA General Site Maintenance	241	0	0	750	63	687	250	To be decreased	500	513	525	538	552
6005 BA Fire Extinguishers	(5)	0	0	80	41	39	80		82	84	86	88	91
6008 BA Tree Survey & Tree Maintenance	425	0	0	700	0	700	700		718	735	754	773	792
6009 BA Electricity Costs	417	0	0	269	38	231	269		276	283	290	297	304
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	10,692	10,693	21,385		21,385	21,385	21,385	10,693	
6011 BA Water	0	0	0	323	0	323	323		331	339	348	357	365
6013 BA Security Alarm Maintenance	175	0	0	153	117	36	153		157	161	165	169	173
6014 BA Cemetery Software Subscription	290	0	0	292	288	4	288		299	307	314	322	330
Total Burial Authority Expenditure	23,401	0	0	24,760	11,360	13,400	23,925		24,347	24,421	24,497	13,883	3,270
Burial Authority Staffing Expenditure													
Burial Authority Staffing Expenses	103	0	0	262	34	228	262		269	275	282	289	296
6666 ST BA Staff Training (Churchtown)	12	0	0	201	0	201	201		206	211	216	222	227
Burial Authority Staffing Costs	11,160	0	0	10,085	4,245	5,840	8,565		10,369	10,680	11,001	11,331	11,671
Total Burial Authority Staffing Expenditure	11,275	0	0	10,548	4,279	6,269	8,558		10,844	11,167	11,499	11,842	12,194
Total Operating Expenditure	34,676	0	0	35,308	15,639	19,669	31,277		35,191	35,588	35,997	25,724	15,464
Total Burial Authority Operating Expenditure	34,676	0	0	35,308	15,639	19,669	31,277		35,191	35,588	35,997	25,724	15,464
Total Burial Authority Operating Surplus/ (Deficit)	(10,493)	0	0	(20,308)	(199)	(20,109)	(397)		(17,691)	(17,651)	(17,611)	(6,879)	3,852
Burial Authority EMF Expenditure													
6070 BA EMF Churchtown Cemetery Capital Works	1,578	7,668	0	0	0	7,668		kept the same	0	0	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	9,967	0	10,000	0	19,967		Transfer £5,000 to 6070 22/23	0	0	0	0	0
6073 BA EMF Memorial Garden	548	2,498	0	0	494	2,004		kept the same	0	0	0	0	0
6692 ST BA EMF Staff Contingency (Churchtown)	0	1,200	0	0	0	1,200		kept the same	0	0	0	0	0
Total Burial Authority EMF Expenditure	2,126	21,333	0	10,000	494	30,839			0	0	0	0	0
Total Burial Authority Expenditure (Operational & EMF)	36,803	21,333	0	45,308	16,132	50,509			35,191	35,588	35,997	25,724	15,464
Total Burial Authority Budget Surplus/ Deficit	(12,620)	(21,333)	0	(30,308)	(692)	(50,949)			(17,691)	(17,651)	(17,611)	(6,879)	3,852

Notes

1. Inflationary rate used for fixed costs is CPI 2.5% based on June 2021

2. Inflationary rate of 3% used for staffing costs & Predicted increase in Employers NI from 22/23 1.25%

3. BA proposed to transfer between EMFs £5,000 from 6071 to 6070 for the year 2022/23