

Appendix

Budget Forecast Update – 31 August 2025

Key Budgets	Revised Estimate 2025/26 £	Profiled Budget 31/08/25 £	Actual/ Committed 31/08/25 £	Variance to Estimate £	Latest Projection 2025/26 £	Comments
Employee Related Expenses	549,850	229,231	217,135	(12,096)	551,000	Spend includes 2025/26 pay award. Savings to date are from two vacant part-time posts.
Repairs and Maintenance - General and Cremators	152,000	63,363	36,250	(27,113)	152,000	Cremators installed. Maintenance will cover the routine checks with costs expected to be in line with the budget.
Development – Resurfacing	27,100	11,298	0	(11,298)	27,100	Brought forward development budget for the resurfacing of some pathways on site.
Development – Cremator Replacement including Project Management	1,339,050	1,339,050	1,389,527	50,477	1,334,000	Development for the installation of new replacement cremators and associated works. The budget includes £1.34m brought forward from 2024/25. Final costs will be in line with the latest projection. The commitments figure will be £55k lower once outstanding purchase order has been closed and final invoice received.
Fuel, Light and Water	209,300	87,252	29,551	(57,701)	164,000	Actual spend can be impacted by the timing of bills. Savings have been made from gas cost due to the installation of the new cremators and more efficient way of operation.
Business Rates	153,150	153,150	152,625	(525)	153,150	Business rates paid for 2025/26.

Key Budgets	Revised Estimate 2025/26 £	Profiled Budget 31/08/25 £	Actual/ Committed 31/08/25 £	Variance to Estimate £	Latest Projection 2025/26 £	Comments
Other Premises Related Expenses	18,350	7,654	1,850	(5,804)	18,350	Forecast spending in line with the budget.
Materials and Equipment	5,000	2,085	3,443	1,358	5,000	Forecast spending in line with the budget.
Book of Remembrance and Other Memorialisation Costs	32,500	13,544	7,060	(6,484)	30,000	Forecast spending less than budgeted.
Medical Referee Fees	20,000	8,338	18,522	10,184	45,000	Government has postponed the start date on medical referee fee rules, so costs expected to be similar to the previous year.
Other Supplies and Services	144,550	60,275	57,562	(2,713)	144,550	Spending is in line with the budget.
Grounds Maintenance	40,850	0	0	0	40,850	Year-end internal recharge.
Income:						
Cremation Fees Income	(2,263,800)	(943,777)	(796,513)	147,264	(2,115,000)	Outturn anticipated to be less due to competitive market with less bookings being received – see separate Performance and Marketing report.
Memorialisation Income (visual tributes, book of remembrance and others)	(133,600)	(55,694)	(51,979)	3,715	(113,000)	Outturn anticipated to be less due to competitive market with less bookings being received.
Other Income (rent income, miscellaneous receipts and vending sales)	(20,550)	(8,568)	(11,065)	(2,497)	(22,500)	Outturn anticipated to be slightly higher than the estimates