

WEST HERTS CREMATORIUM JOINT COMMITTEE

APPENDIX A

FINAL OUTTURN REPORT 2020/21

2020/21 Actual		2021/22 Original Budget	2021/22 Revised Budget	2021/22 Actual	Comments	Included in Section 2 of the Annual Return of the no.
£	Item	£	£	£		
	EXPENDITURE					
	Employees					
85,641	1 Fees - Organists	111,641	87,354	67,042		4
511,409	2 Salaries - Manager and Staff	523,947	521,637	502,501		4
15,898	3 Salaries - Clerk, Surveyor and Treasurer	18,257	16,216	15,470		4
0	4 Recruitment - Advertising	1,500	1,500	0		4
580	5 Training	4,196	3,500	0		4
	Premises					
14,371	6 Repairs and Maintenance - Buildings and Grounds	19,500	19,500	18,021		6
21,280	7 Managers Items - Grounds	25,000	25,000	17,452		6
24,895	8 Surveyors Items - Buildings	25,000	25,000	16,921		6
	Repairs and Maintenance - Special Items					
-	9 Previous years' items	-	-	-		
-	10a 2019/20 items (reclassified as Capital - see below)	-	-	-		
-	2020/21 items (See list below)	30,000	-	15,125		
-	11a 2019/20 Manager's items (see below)	-	-	-		6
28,895	12 Contractual Maintenance	45,600	45,600	30,397		6
147,344	13 Contractual Crematorium Maintenance	110,000	110,000	109,004		6
70,619	14 Gas	69,855	72,031	55,907		6
48,480	15 Electricity	40,000	40,000	50,888		6
5,964	16 Water	8,000	8,000	14,597		6
32,593	17 Cleaning and Refuse Removal	30,000	30,000	29,103		6
1,650	18 Environmental Monitoring	1,500	1,500	0		6
	Supplies and Services					
2,364	19 Furniture, Fittings and Equipment	3,472	2,442	1,365		6
8,946	20 Protective Clothing and Uniforms	11,967	9,125	6,068		6
7,259	21 Printing and Stationery	8,215	7,396	8,003		6
5,934	22 Postages	8,168	6,053	7,062		6
5,885	23 Telephones	5,630	6,003	7,330		6
1,431	24 Drinking Water	1,861	1,460	1,722		6
37,415	25 Insurances	30,600	38,163	40,184		6
0	26 Remembrance Services	6,200	6,200	0		6
65,656	27 Fees - Medical References	51,516	66,969	51,715		6
0	28 Consultancy Fees - management support	10,000	10,000	0		6
	Memorialisation etc					
20,288	29 Plaques	15,541	20,694	26,143		6
7,127	30 Urns / Poyntainers	4,921	7,270	3,716		6
0	31 Memorial Writing	16,500	16,500	0		6
19,919	32 Miscellaneous Expenses	15,000	15,000	54,041		6
150,848	33 Salary recharges - other authorities	100,000	100,000	111,408		6
120,640	34 Non-reclaimable VAT on Revenue Expenditure	105,000	105,000	98,483		6
250,000	35 Return to Constituent Councils	250,000	250,000	250,000		6
79,488	36 Yaboo	81,848	81,848	41,643		6
26,198	37 Write-Offs	26,198	0	0		6
	Capital Financing					
-	38 Loan Repayments	175,000	175,000	0		
-	39 Direct Revenue Financing of Capital Projects	-	-	-		
-	39a Previous year items	-	-	-		
29,391	39b 2021/22 Special Items (see below)	30,000	61,365	33,933		6
318,160	39c New Crematorium - early project work	6,499,200	3,556,277	1,547,960		6
50,319	40 Direct Revenue Financing - unrecoverable VAT	20,103	20,103	278,956		6
179,830	41 Depreciation	-	-	192,803		
2,795,772	TOTAL EXPENDITURE	6,649,830	5,969,755	3,707,765		
	INCOME					
(2,384,981)	42 Cremations	(2,475,000)	(2,634,000)	(1,991,200)		3
(10,112)	43 Income under abatement sharing scheme	(11,500)	(11,500)	(6,208)		3
(137,712)	44 Trees, Shrubs, Roses and Garden Seats	(144,900)	(140,500)	(151,437)		3
(6,230)	45 Garden Memorial and Bulb Scheme	(6,400)	(6,400)	(3,908)		3
(3,106)	46 Package, Postage and Receiving of Ashes	(3,700)	(3,200)	(7,919)		3
(29,034)	47 Plaques	(32,900)	(29,600)	(33,635)		3
0	48 Cafe	0	0	0		3
(51,148)	49 Miscellaneous Income	(53,200)	(52,200)	(74,145)		3
(10,802)	50 Investment Income	(12,500)	(12,500)	(697)		3
(26,859)	51 Memorial Writing	(28,100)	(27,400)	(30,293)		3
	51a Webcasting	(190,691)	(190,691)	(61,333)		
(2,659,884)	TOTAL INCOME	(2,959,891)	(3,157,891)	(2,369,901)		
(274,132)	52 Operational Surplus (-) / Deficit	5,582,039	2,461,714	1,346,864		
30,609	52a Debit: Transfers to Earmarked Reserves in year	-	-	-		
-	52b Credit: Use of Earmarked Reserves in year	-	-	-		
(178,836)	53 Depreciation (contra to line 39 above)	(370,000)	(370,000)	(194,803)		
(422,359)	54 Surplus/(Deficit) before transfer to RAR Fund	5,212,039	2,091,714	1,152,061		
422,359	55 Transfer to/(from) Renewal and Repairs Fund	(5,212,039)	(2,091,714)	(1,152,061)		
0	56 Net Surplus/(Deficit) for the Year in Revenue Acc	0	0	0	Increasing revenue balance to new recommended minimum of £200k	
	SURPLUS / RESERVES ACCOUNT					
300,000	57 Balance b/f 1st April - Revenue Account	300,000	300,000	300,000		
2,766,772	- Renewal and Repairs Fund	2,889,087	2,889,087	2,889,087		
		3,189,087	3,189,087	3,189,087		
0	Add - Net Surplus/Deduct Net Deficit (-) for year	0	0	0		
422,359	Add - Net Increase/Reduction (-) in RAR Fund	(5,212,039)	(2,091,714)	(1,152,061)		
3,189,087	58 Balance of 31st March	(2,022,952)	1,097,373	2,037,026		

Note: re total expenditure in Box 6

The total of the items marked 6 above = £1,360,374
 The total in Box 6 on the annual return is £1,369,900
 - a difference of £9,526
 This is due to the reclassification of the PSDP investment as a long term asset - the interest adjustment in 2019/20 is £5646 and for the annual return this is added to the asset value, and treated as capital expenditure, included in Box 6