

BURES JOINT CEMETERY AUTHORITY BUDGET 2025/26 - Approved 9th September 2024

<u>Income</u>	2023/24 Budget	2023/24 Actual	2024/25 Budget	2024/25 Projected income to year end	2025/26 Budget	2026/27 Budget	2027/28 Budget
Precepts	13,000.00	12,000.00	12,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Fees	1,500.00	1,460.00	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00
Interest	3.00	167.78	30.00	200.00	200.00	200.00	200.00
Total	14,503.00	13,627.78	13,530.00	12,200.00	12,700.00	12,700.00	12,700.00
VAT	1,200.00	3,427.14	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	15,703.00	17,054.92	15,530.00	14,200.00	14,700.00	14,700.00	14,700.00
<u>Expenditure</u> (excludes VAT)	2023/24 Budget	2023/24 Actual	2024/25 Budget	2024/25 Projected payments to year end	2025/26 Budget	2026/27 Budget	2026/27 Budget
Grasscutting	3,000.00	2,775.00	3,250.00	3,600.00	3,840.00	3,840.00	4,000.00
General maintenance	2,250.00	2,448.00	2,250.00	2,550.00	2,550.00	2,550.00	2,750.00
Winter maintenance	1,000.00	720.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Contractor ashes/repairs/extras	1,000.00	970.87	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Tree works	2,000.00	2,980.00	1,000.00	1,125.00	1,000.00	1,000.00	1,000.00
Pathways	0.00	0.00	500.00	0.00	500.00	500.00	500.00
Walls	500.00	1,500.00	500.00	0.00	500.00	500.00	500.00
Fencing	500.00	420.18	500.00	500.00	500.00	500.00	500.00
Clerk's salary & HMRC	1,995.00	2,109.99	2,100.00	2,399.80	2,425.00	2,450.00	2,475.00
Administration	150.00	385.15	325.00	198.05	200.00	200.00	200.00
Hall hire	75.00	88.74	100.00	83.68	83.68	90.00	100.00
Training	500.00	0.00	500.00	0.00	500.00	500.00	500.00
Insurance	360.00	392.51	425.00	436.97	450.00	465.00	475.00
Auditor fees	280.00	290.00	410.00	125.00	125.00	135.00	135.00
Water charge	75.00	97.93	75.00	123.05	120.00	130.00	140.00
Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	13,685.00	15,178.37	13,935.00	13,141.55	14,793.68	14,860.00	15,275.00
VAT	2,000.00	2,180.00	2,000.00	2,000.00	2,000.00		
	15,685.00	17,358.37	15,935.00	15,141.55	16,793.68		

Projected year end balances 2024/25

Projected year end balance 31st March 2025	16,700.00
Projected income 2025/26	14,700.00
	31,400.00
Less	
Proposed Budget	14,773.68
Minimum 25% Retention of funds	3,000.00
Additional Working Capital	1,626.32
 Earmarked Funds maintained in General Reserve	
Tree work	5,000.00
Boundary walls	5,000.00
Fencing	2,000.00

Notes:

Income from Burial Fees fluctuates from year to year and the suggested year end figure cannot be a guaranteed income figure.

Burial Fees are extremely low this year however £800 has been assessed in the predicted income figure until the end of March 2025.

Projected payments for tree works includes the pending £695 quotation from Blake Tree Care.

Any tree works agreed at the January Committee meeting from the Tree Inspection report has not been included in the projected expenditure for this financial year.

Projected Admin expenditure includes Dropbox and HMRC costs.

Projected grass cutting payments is assessed on 15 cuts however proposed budget figure is assessed on 16 cuts.

Projected grounds maintenance payments and proposed budget figure are both assessed on 12 visits.

Projected water charge payments higher owing to a water leak however as charges are predicted to increase this coming year the proposed budget figure has been increased.

£2,000 earmarked for future fencing work – remains as previous budget.

£5,000 earmarked for future tree work – remains as previous budget.

£5,000 earmarked for future boundary wall repairs – remains as previous budget.

JPB Landscapes VAT registered and therefore this is reflected in the invoicing and projected VAT figures.

Two VAT claims to HMRC being made this financial year.

Auditor fees projected payments and proposed budget is lower as members agreed an External Audit no longer required.

Minimum 25% Retention of funds reduced to £3,000 as precepts have been reduced.

Suggest precepts remain reduced as previous year - £5,500 from each parish council for the 2025/26 budget.