

BURES JOINT CEMETERY AUTHORITY BUDGET 2026/27 - Approved 8th September 2025

<u>Income</u>	2024/25 Budget	2024/25 Actual	2025/26 Budget	2025/26 Projected income to year end	2026/27 Budget	2027/28 Budget	2028/29 Budget
Precepts	12,000.00	11,000.00	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00
Fees	1,500.00	640.00	1,500.00	500.00	500.00	500.00	500.00
Interest	30.00	181.42	200.00	125.00	125.00	125.00	125.00
Total	13,530.00	11,821.42	12,700.00	11,625.00	12,625.00	12,625.00	12,625.00
VAT	2,000.00	2,087.60	2,000.00	1,800.00	2,000.00	2,000.00	2,000.00
	15,530.00	13,909.02	14,700.00	13,425.00	14,625.00	14,625.00	14,625.00
<u>Expenditure</u> (excludes VAT)	2024/25 Budget	2024/25 Actual	2025/26 Budget	2025/26 Projected payments to year end	2026/27 Budget	2027/28 Budget	2028/29 Budget
Grasscutting	3,250.00	3,540.00	3,840.00	3,840.00	3,840.00	3,840.00	4,000.00
General maintenance	2,250.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,750.00
Winter maintenance	1,000.00	398.40	1,000.00	500.00	500.00	500.00	500.00
Contractor ashes/repairs/extras	1,000.00	653.44	1,000.00	1,190.48	1,000.00	1,000.00	1,000.00
Tree works	1,000.00	1,735.00	1,000.00	1,025.00	1,000.00	1,000.00	1,000.00
Pathways	500.00	0.00	500.00	508.00	500.00	500.00	500.00
Walls	500.00	0.00	500.00	0.00	500.00	500.00	500.00
Fencing	500.00	0.00	500.00	722.82	500.00	500.00	500.00
Clerk's salary & HMRC	2,100.00	2,421.68	2,425.00	3,349.64	3,565.00	3,665.00	3,765.00
Administration	325.00	258.71	200.00	263.10	250.00	275.00	300.00
Hall hire	100.00	59.84	83.68	32.00	40.00	48.00	48.00
Training	500.00	0.00	500.00	0.00	500.00	500.00	500.00
Insurance	425.00	436.97	450.00	436.97	450.00	465.00	480.00
Auditor fees	410.00	125.00	125.00	125.00	125.00	125.00	125.00
Water charge	75.00	164.57	120.00	129.43	120.00	130.00	140.00
Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	13,935.00	12,343.61	14,793.68	14,672.45	15,440.00	15,598.00	16,108.00
VAT	2,000.00	1,670.98	2,000.00	2,000.00	2,000.00		
	15,935.00	14,014.59	16,793.68	16,672.45	17,440.00		

Projected year end balances 2025/26

Projected year end balance 31st March 2026	13,000.00	
Projected income 2026/27	14,625.00	
Less		
Proposed Budget	15,440.00	
Minimum 25% Retention of funds	3,000.00	
Additional Working Capital	1,185.00	
Earmarked Funds maintained in General Reserve		
Tree work	4,000.00	Suggest reducing Earmarked Fund from £5,000 to £4,000
Boundary walls	4,000.00	Suggest reducing Earmarked Fund from £5,000 to £4,000

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 £500 has been assessed in the predicted income figure until the end of March 2026.
Suggest any further tree works to end of 2025/26 are taken from the current Earmarked Fund of £5,000.
Projected Admin includes HMRC costs, bank service charges plus shared domain charges.
Projected grass cutting payments is assessed on 16 cuts.
Projected grounds maintenance payments and proposed budget figure are both assessed on 12 visits.
£2,000 earmarked in this years fencing budget to be spent – JPB agreed quotation.
Suggest reducing Tree Work Earmarked Fund to £4,000 from £5,000 for the 2026/27 budget.
Suggest reducing Boundary Walls Earmarked Fund to £4,000 from £5,000 for the 2026/27 budget.
JPB Landscapes VAT registered and therefore this is reflected in the invoicing and projected VAT figures.
Two VAT claims to HMRC being made each financial year.
Auditor fees remain as previous year as members agreed an External Audit no longer required.
Minimum 25% Retention of funds reduced to £3,000 as precepts have been reduced.
Suggest precept requests to both parish councils are increased by at least £500 each to cover lack of burial fees.