

Godalming Joint Burial Committee
Revised Estimates 2015/16 and Budget 2016/17
Statements of Variation

Variation between 2015/16 Base Budget & 2015/16 Revised Estimate

	£
2015/16 Budget (Net)	2,358
Less additional income (Nightingale Cemetery)	-3,250
Less roundings & minor adjustments	-395
Add additional premises maintenance	2,900
Add Cost of Memorial Inspection works	9,750
Less transfer from Memorial Inspection reserve	-9,750
Less of Eashing Lodge rent for change of tenant	150
Add rent Nightingale Chapel - uninvoiced 2014/15	-5,000
Less Grounds Mtce - Green Burial area (in main contract)	-1,000
Add additional professional fees ref N. Chapel roof	6,500
2015/16 Revised Estimate (Net)	<u>2,263</u>

Variation between 2015/16 Base Budget & 2016/17 Base Budget

	£
2015/16 Budget (Net)	2,358
Less roundings & minor adjustments	-1,320
Add budget for Memorial Inspection	2,000
Add increased admin recharge	1,250
Less audit fees	-1,000
Less additional rent Eashing Lodge	-1,200
Add Profession fees re N.Chapel re-roofing	3,000
Add Cost of N.Chapel re-roofing	67,900
Less transfer from reserves re N Chapel re-roofing	-68,000
2015/16 Budget (Net)	<u>4,988</u>

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2014/15 Actual		2015/16 Budget £	2015/16 Revised Estimate £	2016/17 Budget £	Notes 3 - Budget preparation 2016/17
Premises Related Expenditure					
3,446	Repairs, alteration & maintenance of buildings	2,100	5,000	70,000	Nightingale Cemetery Chapel re-roofing
139	Energy costs	500	500	500	No change since energy costs remain low
0	Rents	0	0	0	
1,437	Rates	1,510	1,465	1,500	Revised = actual Add 2% for 2016/17
403	Water services	600	600	600	No change
0	Fixtures and fittings	200	200	200	No change
3,469	Cleaning & domestic supplies	2,700	2,700	2,700	No change
47,738	Grounds maintenance costs ¹	59,140	67,890	59,500	See memo below
4,044	Premises insurance	4,170	4,320	4,500	
14,500	Contribution to premises-related provisions ²	12,500	12,500	12,500	No change
Transport Related Expenditure					
	Car allowances	500	500	500	No change
Supplies & Services					
239	Equipment, furniture and materials	1,000	1,000	1,000	No change
	Printing, stationery & general office expenses	0	100	0	
1,282	Services				
	Professional Fees	3,000	8,500	5,000	Virement £1,000 to Contribs to provisions; £3,000 fees for N.C roof
400	Audit fees	1,000	400	0	Assume no separate audit, no separate audit fee - allowed for in admin recharge
25,750	Admin fees	25,750	25,750	27,000	Additional staffing costs to GTC & audit fee
186	Bank charges	210	210	210	No change
20	Communications & computing				
	computers	0	0	0	
300	website	400	400	400	No change
2,897	publicity	1,000	1,000	1,000	No change
	Expenses				
0	Grants & Subscriptions	150	150	150	No change
1,000	Contributions to provisions	0	1,000	1,000	To be transferred to Letting fees reserves
2,079	Miscellaneous expenses	0	0	0	

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2014/15 Actual		2015/16 Budget £	2015/16 Revised Estimate £	2016/17 Budget £	Notes 3 - Budget preparation 2016/17
Income					
-211	Other grants etc	-210	-210	-210	No change
-74,528	Customer & client receipts ³	-48,950	-57,050	-50,150	See memo below
-472	Interest	-340	-340	-340	No change
-64,572	Recharges ⁴	-64,572	-74,322	-132,572	See memo below
-30,454	Net Expenditure (to/from revenue reserve)	2,358	2,263	4,988	

Memoranda

1. Grounds Maintenance

	£		
Eashing Maintenance Contract	40,880	40,880	40,000
Nightingale Maintenance Contract	14,760	14,760	15,000
Green Burial Site	1,000	0	0 Assimilated into main contract
Tree Maintenance	2,500	2,500	2,500
Memorial Inspection	0	9,750	2,000 As previously agreed
	59,140	67,890	59,500

2. Contribution to premises-related provisions

Nightingale Lodge Mtce Fund	1,000	1,000	1,000
Eashing Lodge Mtce Fund	1,000	1,000	1,000
Nightingal Cemetery Mtce Fund	1,000	1,000	1,000
Eashing Cemetery Mtce Fund	1,000	1,000	1,000
Drives	2,000	2,000	2,000
Chapels	2,000	2,000	2,000
Boundary Repairs	4,500	4,500	4,500
	12,500	12,500	12,500

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2014/15 Actual		2015/16 Budget £	2015/16 Revised Estimate £	2016/17 Budget £	Notes 3 - Budget preparation 2016/17
3. Customer & client receipts					
	Eashing Cemetery				
	Purchases	6,000	6,000	6,000	Assume historic level of activity & no fee increase
	Interments	8,000	8,000	8,000	ditto
	Memorials	2,000	2,000	2,000	ditto
	Chapel Hire	350	350	350	Assume chapel to be used 5 times
	Lodge Rent	15,000	14,850	16,200	May 2015 change of tenant assume no further change
	Nightingale Cemetery				
	Purchases	0	1,800	0	Treat all Nightingale income as windfall & pick up at revised estimate
	Interments	0	1,450	0	ditto
	Memorials	0	0	0	
	Chapel Rent	5,000	10,000	5,000	Did not invoice in 2014/15 so invoice twice in 2015/16
	Lodge Rent	12,600	12,600	12,600	Assume no change of tenant
	Miscellaneous Income	0	0	0	
		<u>48,950</u>	<u>57,050</u>	<u>50,150</u>	

4. Recharges - Allocation between Constituent Authorities

Godalming Town Council	-61,521	-61,521	-61,521	2015/16 allocation between Godalming & Busbridge are provisional
Busbridge Parish Council	-3,051	-3,051	-3,051	ditto

Recharges - to Earmarked Reserves

Memorial Inspection Fund		-9,750		
Nightingale Cemetery Mtce Fund			-68,000	
	<u>-64,572</u>	<u>-74,322</u>	<u>-132,572</u>	

Band D equivalent number (Dec 2014)

64572

Godalming	8,653.90	8,892.90	61,589	Note post agreement of Budget to firm up allocation between parishes
Busbridge	429.2	430.7	2,983	
	<u>9083.1</u>	<u>9323.6</u>	<u>64572</u>	

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ACTUAL 2014/15
Godalming Joint Burial Committee
Actual Reserves at March 31 2015

	Balance b/f 1 April 2014 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2015 £
1 Revenue Surplus	51,043	-30,454			81,497
2 Railings and Boundaries	9,000		4,500		13,500
3 Nightingale and Eashing Drive repairs	10,883		2,000		12,883
4 Memorials/Memorial inspections	14,027		0		14,027
5 Nightingale Lodge Maintenance Fund	13,071		1,000		14,071
6 Nightingale Cemetery Maintenance Fund	3,000		1,000		4,000
7 Eashing Cemetery Maintenance Fund	4,000		1,000		5,000
8 Letting Fees & Voids	2,000		1,000		3,000
9 Chapels Building Fund	8,000		2,000		10,000
10 Eashing Lodge Maintenance Fund	6,000		1,000		7,000
11 Tree Maintenance	5,000		0		5,000
	126,024	-30,454	13,500	0	169,978

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BUDGET 2015/16
Godalming Joint Burial Committee
Projection of Reserves to March 31 2016

	Balance b/f 1 April 2015 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2016 £
1 Revenue Surplus	81,497	2,358			79,139
2 Railings and Boundaries	9,000		4,500		13,500
3 Nightingale and Eashing Drive repairs	10,883		2,000		12,883
4 Memorials/Memorial inspections	14,027		0		14,027
5 Nightingale Lodge Maintenance Fund	13,071		1,000		14,071
6 Nightingale Cemetery Maintenance Fund	3,000		1,000		4,000
7 Eashing Cemetery Maintenance Fund	4,000		1,000		5,000
8 Letting Fees & Voids	2,000		1,000		3,000
9 Chapels Building Fund	8,000		2,000		10,000
10 Eashing Lodge Maintenance Fund	6,000		1,000		7,000
11 Tree Maintenance	5,000		0		5,000
	156,478	2,358	13,500	0	167,620

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REVISED ESTIMATE 2015/16
Godalming Joint Burial Committee
Projection of Reserves to March 31 2016

	Balance b/f 1 April 2015 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Transfers betw Reserves	Balance c/f 31 March 2016 £
1 Revenue Surplus	81,497	2,263			-50,000	29,234
2 Railings and Boundaries	9,000		4,500			13,500
3 Nightingale and Eashing Drive repairs	10,883		2,000		-3,000	9,883
4 Memorials/Memorial inspections	14,027		0	9,750		4,277
5 Nightingale Lodge Maintenance Fund	13,071		1,000			14,071
6 Nightingale Cemetery Maintenance Fund	3,000		1,000		-3,000	1,000
7 Eashing Cemetery Maintenance Fund	4,000		1,000			5,000
8 Letting Fees & Voids	2,000		1,000			3,000
9 Chapels Building Fund	8,000		2,000		56,000	66,000
10 Eashing Lodge Maintenance Fund	6,000		1,000			7,000
11 Tree Maintenance	5,000		0			5,000
	156,478	2,263	13,500	9,750	0	157,965

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BUDGET 2016/17
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Projection of Reserves to March 31 2017

	Balance b/f 1 April 2016 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2017 £
1 Revenue Surplus	29,234	4,988			24,246
2 Railings and Boundaries	13,500		4,500		18,000
3 Nightingale and Eashing Drive repairs	9,883		2,000		11,883
4 Memorials/Memorial inspections	4,277		0		4,277
5 Nightingale Lodge Maintenance Fund	14,071		1,000		15,071
6 Nightingale Cemetery Maintenance Fund	1,000		1,000		2,000
7 Eashing Cemetery Maintenance Fund	5,000		1,000		6,000
8 Letting Fees & Voids	3,000		1,000		4,000
9 Chapels Building Fund	66,000		2,000	68,000	0
10 Eashing Lodge Maintenance Fund	7,000		1,000		8,000
11 Tree Maintenance	5,000		0		5,000
	157,965	4,988	13,500	68,000	98,477