

## CHESTERFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Actual 2021/22 £		Original Budget £	Revised Budget £	Actual 2022/23 £	Variance - Revised to actual Over / (Under)		Carry forward £
					£	%	
	<b>Expenditure</b>						
393,840	Employees	390,660	412,130	421,186	9,056	2	
269,981	Premises	257,690	313,480	272,445	(41,035)	(13)	26,795
	Minor Capital expenditure direct from revenue	10,000	10,000		(10,000)	(100)	10,000
2,719	Transport	4,800	4,950	3,388	(1,562)	(32)	
155,906	Supplies and Services	135,080	139,810	140,514	704	1	
14,352	Agency and Contracted Services	14,990	14,990	14,832	(158)	(1)	
94,398	Central Administration Charges	108,180	107,250	107,250	0	0	
	<b>Capital Financing Costs</b>						
117,511	Asset Charges	114,900	116,590	107,788	(8,802)	(1,873)	
461	Direct Revenue Financing	470	470	470	0	0	
<b>1,049,168</b>	<b>Total Expenditure</b>	<b>1,036,770</b>	<b>1,119,670</b>	<b>1,067,873</b>	<b>(51,797)</b>	<b>(5)</b>	36,795
	<b>Income</b>						
	Fees and Charges						
16,735	~ Sales	14,370	15,770	16,347	577	4	
1,643,261	~ Cremation Fees	1,523,820	1,526,650	1,678,732	152,082	10	
61,685	~ Other Fees	49,150	52,760	62,111	9,351	18	
137,967	~ Mercury Abatement	117,600	123,100	136,123	13,023	11	
67,856	Other Income	78,780	125,360	147,076	21,716	17	
<b>1,927,504</b>	<b>Total Income</b>	<b>1,783,720</b>	<b>1,843,640</b>	<b>2,040,389</b>	<b>196,749</b>	<b>11</b>	
<b>878,336</b>	<b>Net Service Surplus/(Deficit) before appropriations</b>	<b>746,950</b>	<b>723,970</b>	<b>972,516</b>	<b>248,546</b>	<b>34</b>	
(985,000)	Pension Interest cost & expected return on assets			120,000			
<b>(106,664)</b>	<b>Net Operating Expenditure</b>			<b>1,092,516</b>			
(5,360)	Appropriations (to) / from Reserves	(5,360)	(5,360)	(5,360)	0	0	
(131,712)	Contribution (to) / from Mercury Abatement Reserve	(117,600)	(117,600)	(129,976)	(12,376)	11	
985,000	Contribution (to) / from Pensions Reserve			(120,000)			
(90,000)	Contribution (to) Capital Improvement Reserve	(90,000)	(90,000)	(90,000)	0	0	
	Appropriates (to)/from Reserves	51,110	72,400		(72,400)	(100)	
117,511	Asset Charge Contribution	114,900	116,590	107,788	(8,802)	(8)	
<b>768,775</b>	<b>SURPLUS / (DEFICIT) FOR YEAR before Redistribution</b>	<b>700,000</b>	<b>700,000</b>	<b>854,968</b>	<b>154,968</b>	<b>22</b>	
(600,000)	Less Redistribution during 2022/23	(700,000)	(700,000)	(700,000)			
<b>168,775</b>	<b>NET SURPLUS/DEFICIT for the year</b>	<b>0</b>	<b>0</b>	<b>154,968</b>			
403,060	Reserves Brought Forward 2021/22	313,040	571,835	571,835			
	Transfer from/(to) other Reserve	(51,110)	-(72,400)	0			
<b>571,835</b>	<b>Reserves as at 31st March 2023</b>	<b>261,930</b>	<b>499,435</b>	<b>726,803</b>			