

## APPENDIX 2

### REVENUE ACCOUNT FOR THE YEAR ENDING 31 MARCH 2015

	Actual 2013/14 £	Base Estimate 2014/15 £	Revised Estimate 2014/15 £	Base Estimate 2015/16 £
<b>EMPLOYEES</b>				
Salaries-Full Time Officers	181,728.23	178,500	181,000	182,200
Salaries-Part Time Officers		8,300	9,000	9,000
Salaries-Overtime	4,168.01	5,000	5,000	5,000
National Insurance	10,930.36	12,100	11,400	12,000
Superannuation	32,751.26	35,000	33,600	35,000
First Aid Allowances	342.71	400	400	400
Training Expenses	475.00	0	0	0
Staff Advertising	0.00	0	0	0
<b>TOTAL EMPLOYEES</b>	<b>230,395.57</b>	<b>239,300</b>	<b>240,400</b>	<b>243,600</b>
<b>PREMISES</b>				
- Buildings	30,099.39	20,000	20,000	20,000
- Plant and Cremators	75,635.31	60,000	75,000	75,000
RR/CW financed from revenue	74,403.99	71,500	146,100	137,300
- Repairs & Maintenance - Grounds	72,763.24	70,000	70,000	70,000
- Garden Improvement Scheme - PCC	1,576.00	1,500	1,500	1,500
Electricity	32,867.68	30,000	34,500	34,500
Gas	94,609.95	95,000	90,000	90,000
Rent payable-Premises	10,684.75	11,000	11,500	11,500
NNDR	128,583.00	133,000	132,000	132,000
Water Charges - Portsmouth Water Co	0.00	2,000	1,500	2,000
Sewerage & Env Services (SWS)	121.44	500	500	500
Cleaning Materials	350.41	400	400	400
Toilet Requisites	4,665.68	4,000	5,000	5,000
Removals of Wreaths	5,911.05	10,000	7,000	8,000
<b>TOTAL PREMISES</b>	<b>532,271.89</b>	<b>508,900</b>	<b>594,500</b>	<b>587,700</b>
<b>SUPPLIES AND SERVICES</b>				
Furniture and Equipment - Purchase	13,530.62	3,000	3,000	3,000
Materials (Operational)	0.00	100	100	100
Floral Decorations	500.00	0	0	0
Furniture and Equipment - Maintenance	2,155.11	6,000	3,000	3,000
Protective Clothing and Uniforms	1,254.58	1,600	1,600	1,600
Laundry	41.25	500	300	500
Books and Publications	998.60	1,200	1,000	1,000
External Printing	3,601.38	4,000	3,500	3,500
Stationery	2,482.23	2,500	2,500	2,500
Inscriptions - Book of Remembrance	19,626.95	20,000	20,000	20,000
Inscriptions - Memorial Cards	4,565.79	5,000	5,000	5,000
Legal fees – PCC	0	0	1,600	0
Consultants fees HCC/other	1,390.00	1,500	1,500	1,500
Administrative Expenses - Fareham	12,525.80	10,000	20,000	20,000
Consultants fee - Gosport	26,654.86	15,000	0	0
Administrative Expenses - Portsmouth	9,540.00	9,500	9,500	9,500
Medical Referees Fees	71,280.00	51,400	57,400	57,400
Organists Fees	18,755.10	17,000	17,000	17,000
Audit Fees	2,430.00	4,000	2,400	2,400
Pest Control	419.44	0	0	0

Postages	1,343.12	1,200	1,200	1,200
Telephones	2,063.29	1,700	1,700	1,700
Computer Software	2,247.75	3,000	2,500	3,000
Travel/Subsistence Expenses - Officers	778.15	700	700	700
Conference Expenses - Officers	260.00	500	500	500
Subscriptions	3,255.59	3,500	3,500	3,500
Miscellaneous Insurances	24,383.78	21,000	24,000	24,000
Advertising	707.13	1,000	1,000	1,000
Non Reclaimable VAT	62,390.87	40,000	50,000	50,000
Bank Charges	1,174.82	1,200	1,200	1,200
Special Expenditure	696.52	0	0	0
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>291,052.73</b>	<b>226,100</b>	<b>235,700</b>	<b>234,800</b>
<b>CAPITAL FINANCING COSTS</b>				
Depreciation	313,915.00	250,000	310,000	310,000
<b>TOTAL CAPITAL FINANCING COSTS</b>	<b>313,915.00</b>	<b>250,000</b>	<b>310,000</b>	<b>310,000</b>
<b>SPECIAL EXPENDITURE</b>				
Contributions to Capital Works Fund	470,908.15	0	180,000	330,000
Pension interest cost and return assets	92,000.00	110,000	110,000	110,000
Contributions to R & R Fund	111,029.37	80,000	100,000	80,000
Contribution to Constituent Authorities	600,000.00	600,000	600,000	500,000
<b>TOTAL SPECIAL EXPENDITURE</b>	<b>1,273,937.52</b>	<b>790,000</b>	<b>990,000</b>	<b>1,020,000</b>
<b>GROSS EXPENDITURE</b>	<b>2,641,572.71</b>	<b>2,014,300.00</b>	<b>2,370,600</b>	<b>2,396,050</b>
<b>INCOME</b>				
Contribution from Garden Imp. Fund	-1,576.00	-1,500	-1,500	-1,500
Memorial Cards	-6,590.00	-8,000	-8,000	-8,000
Cremation Fees No's	-2,045,160.00	-1,485,200	-1,697,800	-1,730,500
Book of Remembrance	-60,744.17	-42,000	-50,000	-53,600
Organists Fees	-50,341.49	-42,000	-42,000	-40,000
Other	-4,656.00	-5,000	-5,000	-5,000
Bank Investment Account	-181.50	-100	-200	-200
Asset Rental Recharge	-313,915.00	-250,000	-310,000	-310,000
Contribution from reserves to RR/CW Fund	-74,403.99	-71,500	-146,100	-137,300
Return on pension fund asset	-51,000.00	-50,000	-50,000	-50,000
Movement on Pension reserve	-41,000.00	-60,000	-60,000	-60,000
<b>GROSS INCOME</b>	<b>-2,649,568.15</b>	<b>-2,015,300</b>	<b>-2,370,600</b>	<b>-2,396,050</b>
<b>NET EXPENDITURE</b>	<b>-7,995.44</b>	<b>-1,000</b>	<b>0</b>	<b>0</b>