

Cash Flow Projections		Price Inflation		1.02	1.02	1.0608	1.0608	1.103232	1.103232	1.14736	1.14736	1.1932	1.1932	1.2409	1.2409	1.29096	1.2906	1.3422	1.3422	1.3959	1.3959	1.4517	1.4517
Financial Year	Prior to 31/3/2021	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43
Full interments		24	24	25	25	26	26	27	27	28	28	29	29	30	30	31	31	32	32	33	33	34	34
Cremated interments		19	19	20	20	21	21	22	22	23	23	24	24	25	25	26	26	27	27	28	28	29	29
Natural burials		6	8	8	8	8	9	9	9	10	10	10	10	10	10	11	11	12	12	12	12	12	12
Natural cremations		4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	6	6	6	6	6	6
TOTAL Numbers		53	55	57	57	60	61	63	63	66	66	68	68	70	70	73	73	77	77	79	79	81	81
Income	Budget	£ 10,840																					
Existing full interments		£ 11,400	£ 12,500	£ 12,500	£ 13,684	£ 13,684																	
Existing cremated interments		£ 5,600																					
New full interments								£ 14,958	£ 14,958	£ 16,329	£ 16,329	£ 17,802	£ 17,802	£ 19,385	£ 19,385	£ 21,086	£ 21,086	£ 22,912	£ 22,912	£ 24,871	£ 24,871	£ 26,973	£ 26,973
New cremated interments			£ 6,080	£ 6,700	£ 6,700	£ 7,405	£ 7,405	£ 8,166	£ 8,166	£ 8,987	£ 8,987	£ 9,871	£ 9,871	£ 10,823	£ 10,823	£ 11,849	£ 11,849	£ 12,952	£ 12,952	£ 14,139	£ 14,139	£ 15,415	£ 15,415
Natural full burials		£ 6,000	£ 8,000	£ 8,160	£ 8,160	£ 8,486	£ 9,547	£ 9,929	£ 9,929	£ 11,474	£ 11,474	£ 11,932	£ 11,932	£ 12,409	£ 12,409	£ 14,201	£ 14,197	£ 16,106	£ 16,106	£ 16,751	£ 16,751	£ 17,420	£ 17,420
Natural cremation burials		£ 3,000	£ 3,000	£ 3,060	£ 3,060	£ 3,978	£ 3,978	£ 4,137	£ 4,137	£ 4,303	£ 4,303	£ 4,475	£ 4,475	£ 4,653	£ 4,653	£ 4,841	£ 4,840	£ 6,040	£ 6,040	£ 6,282	£ 6,282	£ 6,533	£ 6,533
TOTAL Income		£ 25,440	£ 28,480	£ 30,420	£ 30,420	£ 33,554	£ 34,615	£ 37,191	£ 37,191	£ 41,092	£ 41,092	£ 44,080	£ 44,080	£ 47,271	£ 47,271	£ 51,976	£ 51,971	£ 58,010	£ 58,010	£ 62,042	£ 62,042	£ 66,341	£ 66,341
Cemetery Extension Income		£ 9,000	£ 17,080	£ 17,920	£ 17,920	£ 19,870	£ 20,930	£ 37,191	£ 37,191	£ 41,092	£ 41,092	£ 44,080	£ 44,080	£ 47,271	£ 47,271	£ 51,976	£ 51,971	£ 58,010	£ 58,010	£ 62,042	£ 62,042	£ 66,341	£ 66,341
Old Cemetery Income		£ 16,440	£ 11,400	£ 12,500	£ 12,500	£ 13,684	£ 13,684	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
TOTAL Income		£ 25,440	£ 28,480	£ 30,420	£ 30,420	£ 33,554	£ 34,615	£ 37,191	£ 37,191	£ 41,092	£ 41,092	£ 44,080	£ 44,080	£ 47,271	£ 47,271	£ 51,976	£ 51,971	£ 58,010	£ 58,010	£ 62,042	£ 62,042	£ 66,341	£ 66,341
Expenditure																							
Opex		£ 17,370	£ 17,724	£ 18,086	£ 18,455	£ 18,832	£ 19,216	£ 19,608	£ 20,009	£ 20,417	£ 20,834	£ 21,259	£ 21,693	£ 22,135	£ 22,587	£ 23,048	£ 23,518	£ 23,998	£ 24,488	£ 24,988	£ 25,498	£ 26,018	£ 26,549
Grass cutting and maintenance of shrubs and hedges		£ 4,800	£ 4,898	£ 4,998	£ 5,100	£ 5,204	£ 5,310	£ 5,419	£ 5,529	£ 5,642	£ 5,757	£ 5,875	£ 5,995	£ 6,117	£ 6,242	£ 6,369	£ 6,499	£ 6,632	£ 6,767	£ 6,905	£ 7,046	£ 7,190	£ 7,337
Rates		£ 6,500	£ 6,633	£ 6,768	£ 6,906	£ 7,047	£ 7,191	£ 7,338	£ 7,487	£ 7,640	£ 7,796	£ 7,955	£ 8,118	£ 8,283	£ 8,452	£ 8,625	£ 8,801	£ 8,980	£ 9,164	£ 9,351	£ 9,542	£ 9,736	£ 9,935
Utilities		£ 450	£ 459	£ 469	£ 478	£ 488	£ 498	£ 508	£ 518	£ 529	£ 540	£ 551	£ 562	£ 573	£ 585	£ 597	£ 609	£ 622	£ 634	£ 647	£ 661	£ 674	£ 688
H&S / inspections		£ 120	£ 122	£ 125	£ 127	£ 130	£ 133	£ 135	£ 138	£ 141	£ 144	£ 147	£ 150	£ 153	£ 156	£ 159	£ 162	£ 166	£ 169	£ 173	£ 176	£ 180	£ 183
Equipment & waste disposal		£ 2,000	£ 2,041	£ 2,082	£ 2,125	£ 2,168	£ 2,213	£ 2,258	£ 2,304	£ 2,351	£ 2,399	£ 2,448	£ 2,498	£ 2,549	£ 2,601	£ 2,654	£ 2,708	£ 2,763	£ 2,820	£ 2,877	£ 2,936	£ 2,996	£ 3,057
Miscellaneous		£ 3,500	£ 3,571	£ 3,644	£ 3,719	£ 3,795	£ 3,872	£ 3,951	£ 4,032	£ 4,114	£ 4,198	£ 4,284	£ 4,371	£ 4,460	£ 4,551	£ 4,644	£ 4,739	£ 4,836	£ 4,934	£ 5,035	£ 5,138	£ 5,243	£ 5,350
Capex (budgeted landscaping cost)																							
Planting of trees/hedge	£15,000	£ 5,000	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
TOTAL Expenses		£ 22,370	£ 17,724	£ 18,086	£ 18,455	£ 18,832	£ 19,216	£ 19,608	£ 20,009	£ 20,417	£ 20,834	£ 21,259	£ 21,693	£ 22,135	£ 22,587	£ 23,048	£ 23,518	£ 23,998	£ 24,488	£ 24,988	£ 25,498	£ 26,018	£ 26,549
Cemetery Extension Expenses		£ 13,685	£ 8,862	£ 9,043	£ 9,228	£ 9,416	£ 9,608	£ 9,804	£ 10,004	£ 10,208	£ 10,417	£ 10,629	£ 10,846	£ 11,068	£ 11,294	£ 11,524	£ 11,759	£ 11,999	£ 12,244	£ 12,494	£ 12,749	£ 13,009	£ 13,275
Old Cemetery Expenses		£ 8,685	£ 8,862	£ 9,043	£ 9,228	£ 9,416	£ 9,608	£ 9,804	£ 10,004	£ 10,208	£ 10,417	£ 10,629	£ 10,846	£ 11,068	£ 11,294	£ 11,524	£ 11,759	£ 11,999	£ 12,244	£ 12,494	£ 12,749	£ 13,009	£ 13,275
Cemetery Extension Net Cash Flow		-4,685	8,218	8,877	8,692	10,454	11,322	27,387	27,187	30,883	30,675	33,450	33,233	36,203	35,978	40,452	40,212	46,011	45,766	49,548	49,293	53,332	53,066
Old Cemetery Net Cash Flow		7,755	2,538	3,457	3,272	4,268	4,076	-9,804	-10,004	-10,208	-10,417	-10,629	-10,846	-11,068	-11,294	-11,524	-11,759	-11,999	-12,244	-12,494	-12,749	-13,009	-13,275
Total Cemetery Net Cash Flow		3,070	10,756	12,334	11,965	14,722	15,398	17,582	17,182	20,675	20,258	22,821	22,387	25,136	24,684	28,928	28,453	34,012	33,522	37,054	36,544	40,323	39,792
Loan Repayments for Cemetery Extension																							
Interest		£ 12,137	£ 11,579	£ 11,021	£ 10,453	£ 9,905	£ 9,347	£ 8,789	£ 8,231	£ 7,673	£ 7,115	£ 6,557	£ 5,999	£ 5,441	£ 4,883	£ 4,325	£ 3,767	£ 3,209	£ 2,651	£ 2,093	£ 1,535	£ 977	£ 419
Capital		£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000	£ 20,000
TOTAL Loan Repayments		£ 32,137	£ 31,579	£ 31,021	£ 30,453	£ 29,905	£ 29,347	£ 28,789	£ 28,231	£ 27,673	£ 27,115	£ 26,557	£ 25,999	£ 25,441	£ 24,883	£ 24,325	£ 23,767	£ 23,209	£ 22,651	£ 22,093	£ 21,535	£ 20,977	£ 20,419
Cemetery Extension Cash Flow		-£36,822	-£23,361	-£22,144	-£21,760	-£19,451	-£18,024	-£1,402	-£1,044	£3,211	£3,201	£6,894	£7,235	£10,763	£11,095	£16,128	£16,445	£22,802	£23,115	£27,456	£27,759	£32,355	£32,647
Payback Calculation																							
Cemetery Ext Capital Cost	£ 564,415	£ 5,000																					
Loan Interest already paid	£ 34,086																						
Loan Capital already repaid	£ 60,000																						
Cemetery Extension Payback Calculation																							
Total Cost of Cemetery	£569,415																						
Total Loan Interest	£ 172,543																						
Total Cost of Project	£741,958																						
Cemetery Extension Revenue Flows		315	8,218	8,877	8,692	10,454	11,322	27,387	27,187	30,883	30,675	33,450	33,233	36,203	35,978	40,452	40,212	46,011	45,766	49,548	49,293	53,332	53,066
Cumulative Revenue Flows		315	8,533	17,410	26,102	36,556	47,878	75,265	102,451	133,335	164,010	197,460	230,693	266,897	302,874	343,327	383,538	429,549	475,315	524,864	574,157	627,489	680,555