

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Ashfield District Council, Urban Road, Kirkby in Ashfield, NG17 8D.

Monday, 24 February 2025 at 10.00 am

Members:-

Ashfield District Council	Councillor T Hollis (Chair) Councillor C Huskinson Councillor H Smith
Mansfield District Council	Councillor A Burgin Councillor S Richardson Councillor C Whitby
Newark & Sherwood District Council	Councillor L Brazier Councillor S Crosby Councillor P Peacock (Vice-Chair)

AGENDA

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1. Apologies for Absence	
2. Declarations of interest by Members and Officers	
3. Declarations of intent to record the meeting	
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6. Financial Management Review April-December 2024	11 - 17
7. Revenue and Capital Budget 2025/26 - 2027/28	18 - 25
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9. Committee Work Programme	27 - 30
10. Date of Next Meeting - Monday, 19 May 2025	
11. Exclusion of the Press and Public	

To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.

12. Crematorium Development Report – to follow

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held in Ashfield District Council, Urban Road, Kirkby in Ashfield, NG17 8DA on Monday, 16 December 2024 at 10.00 am.

PRESENT: Councillor T Hollis (Chair)
Councillor P Peacock (Vice-Chair)

Councillor C Huskinson, Councillor H Smith, Councillor A Burgin,
Councillor S Richardson, Councillor C Whitby, Councillor S Crosby and
Councillor R Cozens

12 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

13 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intention to record the meeting was declared apart from through the usual web platforms.

14 MINUTES OF THE MEETING HELD ON 20 MAY 2024

The Minutes of the Meeting held on 20 May 2024 were approved as a correct record and signed by the Chair.

15 EXCLUSION OF THE PRESS AND PUBLIC

Agreed (unanimously) that under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.

16 CREMATORIUM DEVELOPMENT OPTIONS REPORT

Committee resolved that under Section 100(A) of the Local Government Act 1972, the press and public be excluded from the meeting during discussion of this item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Schedule 12A of the Act and that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

It is considered that the need to treat the information in this report as exempt outweighs the public interest in disclosure because of potential to prejudice the commercial interests of the contractor, if the financial details were to be put into the public domain thereby becoming available to competitors.

The Committee then reverted back to the open meeting.

17 OPERATIONS REPORT

The report provided an update on the current operation of the Crematorium.

The Crematorium and Cemeteries Manager and Registrar presented the report highlighting the staffing, cremator and ancillary equipment, building maintenance and repair, environmental permit inspection, FBCA inspection, health and safety audit, events calendar and cremation data.

The Chair requested a breakdown of costs for repairs for the next meeting.

AGREED (unanimously) that:

- i) Members noted the report.

18 CHILDREN'S FUNERAL FUND

The report provided an update on the planned Children's Fund spend.

Funeral services for children under the age of 18 are free for bereaved parents. Crematorium and burial authority operators can claim back any costs associated with a child funeral service from the Government Child Funeral Fund. Reclaimed funds are in line with current fees and charges.

To improve the bereavement service, provision is made for the parents of deceased children and children who experience bereavement. In September 2023 the Committee approved that any funds claimed back can be repurposed to improve the children's bereavement services at the crematorium, on an ongoing basis, rather than these funds being utilised as income. This report set out the planned projects and anticipated spend.

Councillor Paul Peacock left the meeting

Given the lack of literature available it was considered that something could be produced by the Crematorium in conjunction with several stakeholders. A meeting has taken place between The Children's Bereavement Centre, a local children's bereavement charity that supports bereaved children in Newark and Sherwood, Mansfield and Ashfield only. After discussion it was identified that the charity are already progressing with a project to develop their own literature and therefore it was felt that the crematorium could support in other ways as highlighted in the report.

The Chair requested for the next meeting, to show how bereavement service counselling is advertised.

As the Children's Bereavement Centre is expanding more into Mansfield and Ashfield, as currently more so in Newark, the Chair requested that a briefing note be provided.

AGREED (unanimously) that:

- i) Members noted the report.

19 FINANCIAL MANAGEMENT REVIEW APRIL-SEPTEMBER 2024

The report showed the forecasted year end position for the 2024/2025 financial year for the Mansfield Crematorium as at 30 September 2024.

The Head of Finance for Mansfield District Council gave an overview of the report to the members of the Committee.

AGREED (unanimously) that:

- i) the financial information provided in table 1 and appendix 1 is for noting only.
- ii) the budget for Repair/Maintenance Cremators is increased by £63,000 from General Fund as detailed in 1.1.2 of this report.

20 ANNUAL REVIEW OF FEES AND CHARGES FOR 2025/26

The report provided the proposed fees and charges to be introduced from 1 April 2025 to 31 March 2026.

The Committee discussed the trends and inflation for the cremation fees, as wanting to be comparable with other crematoriums.

The Chair moved an alteration to the recommendations in the report, which was seconded by Councillor Whitby.

AGREED (unanimously) that:

- i) the proposed cremation fee as shown in table 2 for the period 1 April 2025 to 31 March 2026 be approved. The fee proposed for 2025/26 is £1,017, which is an increase of £48 (5%) on the 2024/25 standard cremation fee. The medical referee fee of £18.50 will be added to these proposed standard cremation fees. Subject to the total fees shown in table 2 being rounded-up to the nearest £50.
- ii) the proposed standard cremation fees as shown in table 2 for 2026/27 and 2027/28 be approved in principle. The standard cremation fees proposed are: 2025/26 £1,017, 2026/27 £1,068 and 2027/28 £1,121, being an increase of 5% in all three years. The medical referee fee of £18.50 will be added to these proposed standard cremation fees. Subject to the total fees shown in table 2 being rounded-up to the nearest £50.
- iii) the proposed fees and charges for 1 April 2025 to 31 March 2026, as set out in Appendix 1 are approved.

21 COMMITTEE WORK PROGRAMME

The Members noted the Committee Work Programme.

22 DATE OF NEXT MEETING - MONDAY, 24 FEBRUARY 2025

Meeting closed at 10.40 am.

Chair

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

Agenda Item 5



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 24th February 2025 (10.00 am)

Director Lead: Mansfield District Council, Ady Selby, Assistant Director Neighbourhood Services, 01623 463036

Lead Officer: Mansfield District Council, Nada Colclough, Crematorium and Cemeteries Manager and Registrar, 01623 463882

Report Summary	
Type of report	Open Report
Report Title	Operations Report
Purpose of Report	This report seeks to provide an update the current operation of the crematorium
Recommendations	<ol style="list-style-type: none">1. That the committee note the report2. That the committee approve the spend of £12,895 to be used from reserves, for the repair and maintenance work to be carried out on the crematorium.3. That the committee approve the donation of £3000 to the Children's Bereavement Centre to fund 15 Counselling sessions for Children across in Mansfield, Ashfield and Newark and Sherwood.

1.0 Background

The previous report was presented to the committee in December 2024. This report provides the committee with an update on progress since the last meeting.

2.0 Proposal/Options Considered and Reasons for Recommendation

2.1 Cremator and Ancillary Equipment

2.1.1 While there have been no breakdowns, number four cremator has a fault that is currently being investigated. This cremator is the bariatric cremator, and any downtime will impact the operation significantly.

2.2 Building Maintenance and Repair

2.2.1 Information provided to the committee at the meeting in December 2024 detailed several concerns with the building that need addressing. It is recommended that the committee approve the following works and associated costs of £12,895. This is in addition to £30,000 already approved in December 2021, making the total spend

required £42,895. This spend will not address any cremator works or internal decoration of the building.

- 2.2.1.1 Water Supply - The crematorium requires a new water supply from Derby Road to the main building, this is now becoming urgent as the water pressure and quality of water is becoming worse. Spend of £30,000 was approved by the committee in December 2021 however this project was put on hold in light of an awaited decision regarding the development of the crematorium. A water quality test was carried out and although this identified that there were no issues with the water quality, the concern is that the water pressure will continue to reduce, and this will affect the public toilets with handwashing and flushing. A review of the required spend has been carried out and the previously approved budget of £30,000 now needs to be increased to £36,000 to accommodate internal pipework that needs attention, in addition to the new water supply. An additional £6,000 spend therefore requires approval.
- 2.2.1.2 Internal Electrics – Ongoing concerns with the electrics determine that the site requires rewiring, however given these extensive costs an upgrade to the distribution panel would be advisable. It is recommended that this work be completed out and that the committee approves spend of £6895.00 to carry out this work
- 2.2.1.3 Cremators – the most challenging works would be required on the cremators. In the absence of being able to replace the cremators, and the extensive associated works, a quote was compiled in February 2024 for the complete upgrade of all three cremators this included upgraded electrical systems and software, new CEMS units, Combustion oxygen control, and chimney inspection hatches. Due to the quote 12 months old 20% would need to be added as a contingency to accommodate inflation and materials increases. This would then make the required spend circa £1.2m. Given the scale of the expenditure required, this would not be viable but given the required upgrading and replacement of the cremators, the risk of breakdown and failure of the equipment will remain until a decision can be taken on the development of the crematorium.

2.3 Children’s Funeral Fund Update

- 2.3.1 Funeral services for children under the age of 18 are free at the point of service, for bereaved parents. Crematorium and burial authority operators can claim back any costs associated with a child funeral service from the Government Child Funeral Fund. Reclaimed funds are in line with current fees and charges.
- 2.3.2 To improve bereavement service provision for the parents of deceased children and children who experience bereavement, in September 2023 the committee approved that any funds that are claimed back can be repurposed to improve the children’s bereavement services at the crematorium, on an ongoing basis, rather than these funds being utilised as income.
- 2.3.3 In December 2024 committee meeting the committee were presented with a plan to donate funds to the Children’s Bereavement Centre, a charity that supports bereaved children across Mansfield, Ashfield and Newark and Sherwood. Officers met with the charity who are predominantly based in Newark however they are providing much needed support in Mansfield and Ashfield also. Importantly the meeting identified that there is a need within Mansfield, Ashfield and Newark and Sherwood for counselling

sessions for bereaved children and they can have the biggest positive impact for children and families.

2.3.4 It costs £200 to fund a course of 8 sessions for a child accessing bereavement counselling and it is proposed that the committee approve a donation of £3000 to the charity to fund 5 counselling sessions in each authority area. This will ensure that children from Mansfield, Ashfield and Newark and Sherwood will benefit from the donation.

2.3.5 Comms teams from each of the authority will support with much needed promotion for the charity.

2.4 Cremation Data

2.4.1 Cremation numbers are 7.3% lower than at the end of Q3 in 23/24 financial year.

Year	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/25
Q1	565	745	533	576	561	469
Q2	505	511	558	595	476	469
Q3	579	640	607	512	521	506
Q4	660	838	601	691	586	
Total	2309	2734	2299	2374	2144	1444

2.4.2ell The below table shows the local cremation trends and the impact that the facilities in Mansfield continue to have on market share.

Crematoria	Cremation Numbers				Trend 2020 - 2023	Capacity		
	2020	2021	2022	2023		Chapels	Cremators	
Bassetlaw (Babworth)	821	823	1402	1976	▲	+118.76%	1	1
Bramcote	2703	2580	2462	2318	▼	-14.24%	2	3
Gedling	1648	1613	1949	2431	▲	+47.51%	1	2
Mansfield	2523	2493	2240	2211	▼	-12.37%	2	3
Nottingham	1913	1705	1636	1440	▼	-24.73%	2	3
Retford (Barnby Moor)	1152	1840	1745	1344	▲	+16.67%	1	1
Sherwood Forest	857	945	1377	1603	▲	+87.05%	1	2
Alfreton (Amber Valley)	1644	1544	1763	1453	▼	-11.62%	1	2
Chesterfield	2424	2420	2292	2188	▼	-9.74%	1	2

Implications

In writing this report and in putting forward recommendation's officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have referred to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

N/A

Agenda Item 6



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 24th February 2025

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

Contact Details:- email dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Ellie Stocks, Senior Finance Advisor.

Contact Details:- email estocks@mansfield.gov.uk or tel. 01623 463498

Report Summary	
Type of report	Open Report
Report Title	Financial Management Review April-December 2024
Purpose of Report	This report shows the forecasted year end position for the 2024/2025 financial year for the Mansfield Crematorium as at 31 December 2024
Recommendations	1. The financial information provided in table 1 and appendix 1 is for noting only.

1.0 Background

- 1.1 Summary forecast financial position as at 31 December 2024 for revenue and capital budgets, see appendix 1.

Table 1 below summarises the income and expenditure incurred to 31 December 2024 and the variances to revised budgets expected at the financial year end. Explanations are provided where there are significant variances between the forecasted out-turn position and the revised budgets.

Table 1- Crematorium Revenue and Capital

CREMATORIUM REVENUE				1 April 2024 to 31 December 2024
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	476,405	424,553	-51,852	299,865
Premises Related Expenses	603,208	572,706	-30,502	300,150
Supplies and Services	196,999	227,249	30,250	111,588
Support Services	80,574	80,574	0	346
Depreciation & Impairment	129,265	129,265	0	0
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,606,451	1,434,347	-172,104	711,949
Revenue Income	-2,290,850	-1,996,832	294,018	-1,440,788
Income	-2,290,850	-1,996,832	294,018	-1,440,788
Recharge to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,323,060	-2,029,042	294,018	-1,440,788
Net Cost of Service	-716,609	-594,695	121,914	-728,839
Depreciation to be Reversed	-129,265	-129,265	0	0
Contribution from/to General Reserve	-29,126	0	29,126	0
Below Net Cost of Service	-158,391	-129,265	29,126	0
Net (-) Surplus	-875,000	-723,960	151,040	-728,839

CREMATORIUM CAPITAL				1 April 2024 to 31 December 2024
Description	Current Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Crem Capital Unallocated - Hired Contracted Services	24,000	24,000	0	0
Crem Cap New Dev Crematorium SSRS - Design Services	6,985	6,985	0	0
Capital Gross Expenditure	30,985	30,985	0	0

1.1.1 Employee Expenses total forecasted variance -£51,852.

There has been a reduction to employee expenses due to vacancies in the Clerical Assistant and Gardener/Relief Technician posts, resulting in savings on salaries, national insurance and superannuation payments.

1.1.2 Premises Expenses total forecasted variance -£30,502.

Forecast for premises expenses has decreased for Electricity and Gas costs due to a reduction in price per kWh and price per unit for usage.

1.1.3 Supplies and Services total for forecasted variance £30,250.

Increases to forecasted spend on webcasting from £15,000 to £45,000 due to increased demand for the service.

There is also a forecasted increased spend of £6,000 on CAMEO Non-Abatement Fees based on supplier price increase.

These increases have been partially offset by savings on advertising of £1,300 and printing and stationary of £1,000.

There has also been a reduction to Medical Referee Fees due to a lower number of cremations taking place, which is reflected in a drop in income.

1.1.4 Capital Charges total forecasted variance -£120,000

Capital Charges are not expected to begin in 24/25 in relation to the New Development, due to a delay on a decision being taken.

1.1.5 Income total forecasted variance £294,018.

Forecast for cremation fees has decreased by £387,600 due to a reduced throughput estimate, from 2,200 to 1,800 cremations. Memorial fee income has also decreased by £22,700 due to less interest and less cremations taking place.

There has been an increase in webcasting fee income due to higher demand, contributing an additional £22,500 income.

Due to interest rate rises, a significant increase of interest income from £2,500 to £100,000 has been forecasted, contributing an additional £97,500 income.

1.1.6 Below Net Cost of Service forecasted variance £29,126.

Due to the above forecast revisions, we are forecasting that there will not be a contribution from or to General Fund, leaving a surplus of £723,960 to be distributed.

1.1.7 Capital

At 31 December 2024, there has been no capital spend.

The original capital budget for the new crematorium development is £4,626,286.

There is a forecasted spend of £7,000 from the PPW budget to pay for electrical re-wiring. This work will allow for the distribution panel to be upgraded, reducing the risk of cremator breakdowns due to electrical fault.

Table 2- Aged Debtors

The total outstanding debt at 31 December 2024 was £221,227. The table below breaks down the outstanding value per period.

Summary	£
2021/2022	836
2022/2023	877
May 2023	877
September 2023	250
October 2023	1,877
November 2023	925
January 2024	3,913
February 2024	32
March 2024	1,332
April 2024	- 76
June 2024	3,095
August 2024	11,085
September 2024	19,093
October 2024	30,546
November 2024	63,249
December 2024	90,649
TOTAL	228,559
Less: Unallocated cash	- 7,332
AGED DEBT BALANCE	221,227

Table 3- General Reserves

General Reserves Balance Brought Forward 1 April 2024	£915,371
Less Provision for Temporary Cremators	-£380,000
Less Increase to R/M Cremators Budget	-£63,000
General Reserves Forecasted Balance as at 31 March 2025 (Surplus/-Deficit)	£472,371

Table 4- Capital Fund

Capital Fund Balance Brought Forward 1 April 2024	£466,135
Less:	
Planned Preventative Maintenance 2024/25	-£6,895
Design Services fees 2024/25	-£6,985
Fire Door Works 2024/2025	-£3,000
Capital Fund Forecasted Balance as at 31 March 2025 (Surplus/-Deficit)	£449,255

1.1.8 The surplus position at 31 December 2024 is £728,839.

The year-end forecast position to 31 March 2025 is a surplus of £723,960 compared to the current budget of £875,000, which is a decrease in surplus of £151,040. In the interest of maintaining reserves for future capital works, there will not be a contribution made from General Reserve to increase the surplus to the budgeted £875,000.

Table 5 below shows the forecast surplus payments to each authority based on the forecasted surplus and the usage to date by area as at 31 December 2024.

Table 5- Forecast Surplus Split

District	April - December 2024 Number of Cremations	April - December 2024 Usage Percentage	Forecast Surplus Split
Ashfield	568	47.02%	£340,405
Mansfield	598	49.50%	£358,384
Newark & Sherwood	42	3.48%	£25,171
TOTAL	1,208	100.00%	£723,960

2. Proposals

To receive and comment upon the Financial Management Review Report April-December 2024 and note its content.

3. Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

NIL

Appendix 1

REVENUE CREMATORIUM				1 April 2024 to 31 December 2024
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Salaries Basic Pay	350,209	296,552	-53,657	212,326
Salaries Overtime	15,000	15,000	0	12,064
Salaries National Insurance	32,003	28,500	-3,503	20,704
Salaries Superannuation	74,595	66,199	-8,396	47,789
Salaries Vacancy Savings	-13,704	0	13,704	0
Superann Additional Allowances	1,400	1,400	0	-212
Pension Deficit Lump Sum	9,330	9,330	0	6,968
Training Expenses Staff	5,500	5,500	0	226
Apprenticeship Levy	2,072	2,072	0	0
Employee Related Expenditure	476,405	424,553	-51,852	299,865
Repair/Maintenance Alarms	0	0	0	-495
Repair/Maintenance Buildings	30,000	30,000	0	22,665
Electricity	95,206	80,000	-15,206	24,981
Gas	148,526	130,000	-18,526	46,881
Rent of Premises	159	159	0	0
Business Rates	137,535	137,784	249	137,784
Sewage/Water Rates	8,462	13,000	4,538	9,088
EPA Testing	1,200	1,161	-39	1,161
Repair/Maintenance Fixed Plant Cremators	140,000	140,000	0	25,426
Cleaning Materials	4,200	4,000	-200	2,757
Insurance	20,000	18,682	-1,318	18,682
Legionella	420	420	0	0
Grounds Maintenance General	17,500	17,500	0	11,220
Premises Related Expenditure	603,208	572,706	-30,502	300,150
Furniture Acquisitions	1,500	1,500	0	1,126
Light Plant and Tools	1,500	1,000	-500	477
Material Purchases	5,500	4,000	-1,500	2,578
Rodent Control	500	400	-100	75
Office Machinery Replacement	500	500	0	0
Uniforms	2,000	1,500	-500	980
Printing	1,500	500	-1,000	141
Stationery	2,000	1,000	-1,000	571
Advertising Other	1,500	0	-1,500	0
Hired & Contracted Services (large coffins)	2,000	2,000	0	838
Waste Collection Skips	1,000	700	-300	185
Medical Referee Fees	40,700	37,000	-3,700	26,474
Payments to Local Authorities	7,250	10,000	2,750	5,317
Software Licences	10,250	10,250	0	4,326
Systems Software	300	0	-300	0
Telephones	9,500	12,000	2,500	7,287
Webcasting Costs	15,000	45,000	30,000	42,710
Conference Expenses	1,000	500	-500	0
Subscriptions	1,400	1,400	0	490
Book of Remembrance Inscriptions	8,000	8,000	0	6,659
External Legal Expenses - valuation	1,000	1,000	0	0
Childrens Memorial Garden	0	0	0	1,793
Memorials	22,099	22,099	0	10,681
Other Expenses General	500	500	0	-694
Temporary Memorials	0	0	0	-709
Organist Fees	500	400	-100	283
CAMEO Non Abatement Fees	60,000	66,000	6,000	0
Supplies & Services Expenditure	196,999	227,249	30,250	111,588

REVENUE CREMATORIUM				1 April 2024 to 31 December 2024
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Design Services	6,985	6,985	0	346
Trade Waste/Recycling	7,496	7,496	0	0
Central Corporate Overhead	66,093	66,093	0	0
Support Services	80,574	80,574	0	346
Depreciation	129,265	129,265	0	0
Depreciation and Impairment	129,265	129,265	0	0
MRP and Interest Charges	120,000	0	-120,000	0
Capital Charges	120,000	0	-120,000	0
Revenue Gross Expenditure	1,606,451	1,434,347	-172,104	711,949
Grants Current Year - Childrens Funeral Fund	0	0	0	-15,554
Book of Remembrance Inscriptions	-18,000	-18,000	0	-15,058
Charities Collection	0	-132	-132	-453
Crematorium Containers	-100	-200	-100	-199
Crematorium Memorials	-72,700	-50,000	22,700	-39,572
Organist	-750	-500	250	-338
Cremation Fees	-2,131,800	-1,744,200	387,600	-1,232,134
Webcasting Fees	-22,500	-45,000	-22,500	-33,290
Interest Income	-2,500	-100,000	-97,500	-78,964
Medical Fees	-40,700	-37,000	3,700	-25,226
Misc Income	-1,800	-1,800	0	0
Income	-2,290,850	-1,996,832	294,018	-1,440,788
Recharges to Cemeteries	-32,210	-32,210	0	0
Income Recharges	-32,210	-32,210	0	0
Revenue Gross Income	-2,323,060	-2,029,042	294,018	-1,440,788
Net Cost of Service	-716,609	-594,695	121,914	-728,839
Depreciation to be Reversed	-129,265	-129,265	0	0
Contribution from/to General Reserve	-29,126	0	29,126	0
Below Net Cost of Service Sub Total	-158,391	-129,265	29,126	0
Net Surplus	-875,000	-723,960	151,040	-728,839

CAPITAL CREMATORIUM				1 April 2024 to 31 December 2024
Description	Current Budget	Forecast Budget	Variance Forecast Budget to Current Budget	Actuals
	£	£	£	£
Crem Capital Unallocated - Hired Contracted Services	24,000	6,895	-17,105	0
Crem Cap New Dev Crematorium SSRS - Design Services	6,985	6,895	0	0
Grand Total	30,985	13,790	-17,105	0



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 24th February 2025

Director Lead: Mansfield District Council, Dawn Edwards, Head of Finance.

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Report Summary	
Type of report	Open Report
Report Title	REVENUE AND CAPITAL BUDGET 2025/26 – 2027/28
Purpose of Report	To approve the revenue and capital budgets for 2025/26 and the proposals for 2026/27 and 2027/28.
Recommendations	<ol style="list-style-type: none">1. That the proposed revenue and capital budgets for 2025/26 are approved, as per appendix 1.2. That the proposed revenue and capital budgets for 2026/27 and 2027/28 are approved in principle, as per appendix 1.3. That in 2025/26 an annual surplus of £701,657 is approved4. That in 2026/27 and 2027/28 an annual surplus of £463,522 and £523,663 respectively are approved in principle.

1.0 Background

- 1.1 The proposed budgets for 2025/26 and 2026/27 and those originally approved are detailed in Appendix 1 along with the estimates for 2027/28 for consideration by the Joint Committee.
- 1.2 This report is written with the inclusion of the original agreed capital budget of £4.626m, and the relevant capital charges relating to financing this budget. However, no further provision has been made for additional budget which may be required for new development or refurbishment works, as a further decision is to take place on this at the next meeting of the JCC.
- 1.3 A review of the budgets for 2027/28 onwards will take place prior to the setting of the revenue budgets in 2025, to update for any known changes and identify future savings and efficiencies as required.

1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

Table 1

Crematorium - REVENUE	2024/25		2025/26		2026/27		2027/28	
	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	
								£
Employee Expenses	476,405	499,055	501,931	523,424	523,635	523,424	546,290	
Premises Expenses	603,208	631,341	627,913	662,126	604,176	662,126	601,973	
Transport Expenses	0	200	0	200	0	200	0	
Supplies and Services	196,999	187,849	225,050	187,849	221,250	187,849	221,250	
Support Services	80,574	93,170	91,810	109,134	105,729	109,134	123,979	
Capital Charges	120,000	0	120,000	0	240,000	0	240,000	
GROSS EXPENDITURE	1,477,186	1,411,615	1,566,704	1,482,733	1,694,790	1,482,733	1,733,492	
Income	-2,290,850	-1,984,250	-2,234,800	-2,076,050	-2,123,390	-2,076,050	-2,220,820	
Income Recharges	-32,210	-34,112	-33,561	-34,112	-34,922	-34,112	-36,335	
GROSS INCOME	-2,323,060	-2,018,362	-2,268,361	-2,110,162	-2,158,312	-2,110,162	-2,257,155	
NET COST OF SERVICE	-845,874	-606,747	-701,657	-627,429	-463,522	-627,429	-523,663	
BELOW NET COST OF SERVICE ADJUSTMENTS	-29,126	-129,265	0	-129,265	0	-129,265	0	
NET SURPLUS	-875,000	-736,012	-701,657	-756,694	-463,522	-756,694	-523,663	

1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2025/26 and 2026/27 by the Joint Committee on 15th January 2023. The main changes are as follows:

1.5.1 Employee expenses have increase by £2,867 in 2025/26 and £211 in 2026/27. This is due to a national insurance rise for employers recently introduced by the Government, which give increases of £9,264 in 2025/26 and £9,089 in 2026/27. Most of these increases are offset due to lower pay increases awarded and therefore lower inflationary increases per year applied to salaries and pension contributions.

1.5.2 Premises expenses have decreased by £3,428 in 2025/26 and £57,950 in 2026/27. In 2025/26 there is a reduction of £60,637 made up by decreases in electricity and gas charges due to a contractual discount and removal of insurance costs due to the Crematorium joining Mansfield District Council's policy at no extra cost. However, most of this decrease has been offset by an increase to the Repairs/Maintenance Cremators budget of £50,000 to cover additional cremator repairs and increase to business rates. In 2026/27 the decrease is also due to the reduction in electricity and gas charges and removal of insurance costs.

1.5.3 The budgets for Transport Expenses have been reduced to £0 in 2025/26 and 2026/27 due to employees not requiring a car allowance.

1.5.4 Supplies and services budgets have increased by £37,201 in 2025/26 and £33,401 in 2026/27. The increase in 2025/26 and 2026/2027 is due to increased webcasting costs due to high demand, increased telephone charges and an increase in CAMEO Abatement charges.

1.5.5 Support services budgets have decreased by £1,360 in 2025/26 and £3,405 in 2026/27. This is due to reductions over all recharges and central corporate overheads.

1.5.6 Capital charges are budgeted to take place from halfway through 2025/26, with a full year's charge in 2026/27 onwards. These are the repayment costs for borrowing up to £4.7m for the original agreed budget allocated to the development of the crematorium. As the final decision on the direction of this

project has yet to be made, it is unlikely that any spend will take place until midway through 2025/26 at the earliest, therefore only a half year's charge is included for this coming financial year. Further decisions will be made by the Committee regarding the direction of the capital project, in February 2025, and budgets will need to be updated accordingly following that decision.

1.5.7 There is an increase in income of £250,550 in 2025/26 and a further increase of £47,340 in 2026/27.

The increase in income for 2025/26 is due to increased cremation and medical fees. It is also due to increased webcasting income due to higher demand. The increased income in 2026/27 is again due to increased webcasting income and medical fees.

1.5.8 Due to a price increase imposed by Obitus, the Webcasting service provider, the fee for a physical copy of the Pro photo tribute in 2025/26 has been increased from £35 to £69 to bring it in line with the physical copies of webcast recordings.

1.5.9 The forecast number of cremations for 2025/26 is 2,000. Cremation fee income is based on an increase on the 2024/25 fee of £969 taking the cremation fee up to £1,031 in 2025/26 (an increase of £62).

The forecast number of cremations for 2026/27 reduces to 1,800 due to the opening of Shirebrook's Crematorium. Cremation fee income for 2026/27 is based on a 5% fee increase on the 2025/26 fee of £1,031, taking the cremation fee up to £1,083 (an increase of £52).

1.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in a decrease of £551 in 2025/26 and an increase of £810 in 2026/27.

1.5.11 No contribution from reserves towards the surplus has been made for 2025/26 onwards. This enables a sustainable level of reserves to be maintained, as it would be prudent to maintain this for future spend, given that there are continued cost increases affecting all aspects of the crematorium at this time.

1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2025/26 – 2026/27 and the projected capital budget for 2027/28. The capital budget for the development of the crematorium was originally agreed at the amount of £4.626m. There was spend of £43,896 in 2023/24 which has been deducted from this amount, and any future spend will also be deducted from this amount until a decision has been agreed at the JCC meeting.

1.6.1 Borrowing will be undertaken to finance the original £4.626m agreed for development costs. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

1.6.2 The usable reserves of the crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.

1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for £380,000 which would cover the estimated costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

1.6.4 Previously, a budget of £30,000 was agreed by committee for a new water main to be installed at the Crematorium. This project was put on hold, however there are now issues with water pressure and water quality.

Due to additional work required the cost of this will now be £36,000, so the original budget of £30,000 plus the additional £6,000 has been added into the budget for 2025/26, to be paid out of capital fund.

Table 2

General Reserves Balance 31 Mar 2025	£864,534
Less Provision for Temporary Cremators	-£380,000
Less Contributions to revenue 2025/26	£0
Less Contributions to revenue 2026/27	£0
Less Contributions to revenue 2027/28	£0
General Reserves Forecasted Balance as at 31 March 2028 (Surplus/-Deficit)	£484,534

Capital Fund Balance 31 March 2025	£419,924
New Water Main	-£36,000
Planned Preventative Maintenance 2025/26	-£3,000
Planned Preventative Maintenance 2026/27	-£3,000
Planned Preventative Maintenance 2027/28	-£3,000
Design Service Fees 2025/26	-£8,000
Design Service Fees 2026/27	-£8,000
Design Service Fees 2027/28	-£8,000
Capital Fund Forecast Balance 31 March 2028	£350,924

TOTAL USEABLE RESERVES forecast 31 March 2028	£835,458
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The levels held in usable reserves will be under review as the development of the crematorium is progressed.

1.7 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption. Each constituent authority will need to review how the development of the crematorium will impact on their VAT partial exemption calculations.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial - That the figures contained within the proposed budgets for income and expenditure is inaccurate.	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur.	Medium	A quality check is undertaken throughout the process and error identified.

Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

3.0 Proposal/Options Considered and Reasons for Recommendation

That this report is directly aligned to ensuring effective management of the Crematorium.

4.0 Implications

In writing this report and in putting forward recommendations, officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

None

REVENUE

Account Description	2024/2025 Latest Approved Budget £	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £
Salaries Basic Pay	350,209.00	370,568.00		-6,724.00	363,844.00	389,083.00		-8,835.00	380,248.00	389,083.00	6,363.00		395,446.00
Salaries Overtime	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Salaries National Insurance	32,003.00	34,813.00	9,264.00		44,077.00	37,368.00	9,089.00		46,457.00	37,368.00	11,340.00		48,708.00
Salaries Superannuation	74,595.00	78,931.00		-1,434.00	77,497.00	82,874.00		-1,881.00	80,993.00	82,874.00	1,358.00		84,232.00
Vacancy Savings	-13,704.00	-14,530.00	311.00		-14,219.00	-15,280.00	396.00		-14,884.00	-15,280.00		-220.00	-15,500.00
Superannuation Additional Allowances	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Pension Deficit Lump Sum	9,330.00	9,690.00		-360.00	9,330.00	9,690.00		-360.00	9,330.00	9,690.00		-360.00	9,330.00
Training Expenses Staff	5,500.00	1,000.00	2,000.00		3,000.00	1,000.00	2,000.00		3,000.00	1,000.00	4,500.00		5,500.00
Apprenticeship Levy	2,072.00	2,183.00		-181.00	2,002.00	2,289.00		-198.00	2,091.00	2,289.00		-115.00	2,174.00
EMPLOYEE EXPENSES	476,405.00	499,055.00	11,575.00	-8,699.00	501,931.00	523,424.00	11,485.00	-11,274.00	523,635.00	523,424.00	23,561.00	-695.00	546,290.00
Repair/Maintenance Buildings	30,000.00	30,000.00			30,000.00	30,000.00			30,000.00	30,000.00			30,000.00
Grounds Maintenance General	17,500.00	17,500.00			17,500.00	17,500.00			17,500.00	17,500.00			17,500.00
EPA Testing	1,200.00	1,200.00			1,200.00	1,200.00			1,200.00	1,200.00			1,200.00
Repair/Mce Fixed Plant Cremators	140,000.00	140,000.00	50,000.00		190,000.00	140,000.00			140,000.00	140,000.00			140,000.00
Electricity	95,206.00	104,726.00		-15,708.00	89,018.00	115,199.00		-17,279.00	97,920.00	115,199.00		-23,039.00	92,160.00
Gas	148,526.00	163,379.00		-24,507.00	138,872.00	179,716.00		-26,957.00	152,759.00	179,716.00		-26,957.00	152,759.00
Rent of Premises	159.00	159.00			159.00	159.00			159.00	159.00			159.00
Business Rates	137,535.00	140,450.00	7,129.00		147,579.00	144,425.00	6,095.00		150,520.00	144,425.00	9,275.00		153,700.00
Sewage/Water Rates	8,462.00	9,307.00		-422.00	8,885.00	9,307.00	111.00		9,418.00	9,307.00	488.00		9,795.00
Insurance	20,000.00	20,000.00		-20,000.00	0.00	20,000.00		-20,000.00	0.00	20,000.00		-20,000.00	0.00
Cleaning Materials	4,200.00	4,200.00			4,200.00	4,200.00			4,200.00	4,200.00			4,200.00
Legionella Management	420.00	420.00	80.00		500.00	420.00	80.00		500.00	420.00	80.00		500.00
PREMISES EXPENSES	603,208.00	631,341.00	57,209.00	-60,637.00	627,913.00	662,126.00	6,286.00	-64,236.00	604,176.00	662,126.00	9,843.00	-69,996.00	601,973.00
Car Allowances	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00
TRANSPORT EXPENSES	0.00	200.00	0.00	-200.00	0.00	200.00	0.00	-200.00	0.00	200.00	0.00	-200.00	0.00
Furniture Acquisitions	1,500.00	1,500.00	500.00		2,000.00	1,500.00	500.00		2,000.00	1,500.00	500.00		2,000.00
Light Plant and Tools	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Bio Boxes	5,500.00	5,500.00		-500.00	5,000.00	5,500.00		-500.00	5,000.00	5,500.00		-500.00	5,000.00
Rodent Control	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Office Machinery Replacement	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Uniforms	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Printing	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Stationery	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Advertising Other	1,500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00
Hired & Contracted Services (large coffins)	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00

Account Description	2024/2025 Latest Approved Budget	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Medical Examination Fees	40,700.00	33,300.00	4,700.00		38,000.00	33,300.00		900.00	34,200.00	33,300.00		900.00	34,200.00
Payments to Local Authorities	7,250.00	7,250.00			7,250.00	7,250.00			7,250.00	7,250.00			7,250.00
Software Licences	10,250.00	9,000.00	4,000.00		13,000.00	9,000.00	4,000.00		13,000.00	9,000.00	4,000.00		13,000.00
Systems Software	300.00	300.00			300.00	300.00			300.00	300.00			300.00
Telephones	9,500.00	9,500.00	5,500.00		15,000.00	9,500.00	5,500.00		15,000.00	9,500.00	5,500.00		15,000.00
Webcasting	15,000.00	15,000.00	15,000.00		30,000.00	15,000.00	15,000.00		30,000.00	15,000.00	15,000.00		30,000.00
Conference Expenses	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Subscriptions	1,400.00	1,400.00	100.00		1,500.00	1,400.00	100.00		1,500.00	1,400.00	100.00		1,500.00
Book of Remembrance Inscriptions	8,000.00	8,000.00			8,000.00	8,000.00			8,000.00	8,000.00			8,000.00
External Legal Expenses	1,000.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00
Memorials inc new memorial lines	22,099.00	22,099.00	2,901.00		25,000.00	22,099.00	2,901.00		25,000.00	22,099.00	2,901.00		25,000.00
Other Expenses General	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Organist Fees	500.00	500.00			500.00	500.00			500.00	500.00			500.00
CAMEO Non Abatement Fees	60,000.00	60,000.00	6,000.00		66,000.00	60,000.00	6,000.00		66,000.00	60,000.00	6,000.00		66,000.00
SUPPLIES & SERVICES	196,999.00	187,849.00	38,701.00	-1,500.00	225,050.00	187,849.00	34,901.00	-1,500.00	221,250.00	187,849.00	34,901.00	-1,500.00	221,250.00
Design Services	6,985.00	7,535.00		-550.00	6,985.00	7,748.00		-763.00	6,985.00	7,748.00		-763.00	6,985.00
Trade Waste/Recycling	7,496.00	7,646.00		-150.00	7,496.00	7,799.00		-303.00	7,496.00	7,799.00		-303.00	7,496.00
Central Corporate Overheads	66,093.00	77,989.00		-660.00	77,329.00	93,587.00		-2,339.00	91,248.00	93,587.00	15,911.00		109,498.00
SUPPORT SERVICES	80,574.00	93,170.00	0.00	-1,360.00	91,810.00	109,134.00	0.00	-3,405.00	105,729.00	109,134.00	15,911.00	-1,066.00	123,979.00
MRP and Interest Charges	120,000.00				120,000.00				240,000.00				240,000.00
CAPITAL CHARGES	120,000.00	0.00	0.00	0.00	120,000.00	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	240,000.00
TOTAL EXPENDITURE	1,477,186.00	1,411,615.00	107,485.00	-72,396.00	1,566,704.00	1,482,733.00	52,672.00	-80,615.00	1,694,790.00	1,482,733.00	84,216.00	-73,457.00	1,733,492.00
Book of Remembrance Inscriptions	-18,000.00	-18,000.00			-18,000.00	-18,000.00			-18,000.00	-18,000.00			-18,000.00
Containers	-100.00	-100.00			-100.00	-100.00			-100.00	-100.00			-100.00
Memorials inc new memorial lines	-72,700.00	-74,700.00		2,000.00	-72,700.00	-74,700.00			-74,700.00	-74,700.00			-74,700.00
Organist	-750.00	-750.00		250.00	-500.00	-750.00		250.00	-500.00	-750.00		250.00	-500.00
Cremation Fees	-2,131,800.00	-1,830,600.00	-231,400.00		-2,062,000.00	-1,922,400.00	-26,190.00		-1,948,590.00	-1,922,400.00	-123,620.00		-2,046,020.00
Webcasting	-22,500.00	-22,500.00	-12,500.00		-35,000.00	-22,500.00	-12,500.00		-35,000.00	-22,500.00	-12,500.00		-35,000.00
Interest Income	-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00
Medical Fees	-40,700.00	-33,300.00	-7,400.00		-40,700.00	-33,300.00	-7,400.00		-40,700.00	-33,300.00	-7,400.00		-40,700.00
Admin Fee MDC Public Health Funerals	-1,800.00	-1,800.00	-1,500.00		-3,300.00	-1,800.00	-1,500.00		-3,300.00	-1,800.00	-1,500.00		-3,300.00
INCOME	-2,290,850.00	-1,984,250.00	-252,800.00	2,250.00	-2,234,800.00	-2,076,050.00	-47,590.00	250.00	-2,123,390.00	-2,076,050.00	-145,020.00	250.00	-2,220,820.00
Recharges to Cemeteries for Administration	-32,210.00	-34,112.00		551.00	-33,561.00	-34,112.00	-810.00		-34,922.00	-34,112.00	-2,223.00		-36,335.00
INCOME RECHARGES	-32,210.00	-34,112.00	0.00	551.00	-33,561.00	-34,112.00	-810.00	0.00	-34,922.00	-34,112.00	-2,223.00	0.00	-36,335.00
TOTAL INCOME	-2,323,060.00	-2,018,362.00	-252,800.00	2,801.00	-2,268,361.00	-2,110,162.00	-48,400.00	250.00	-2,158,312.00	-2,110,162.00	-147,243.00	250.00	-2,257,155.00
NET COST OF SERVICE	-845,874.00	-606,747.00	-145,315.00	-69,595.00	-701,657.00	-627,429.00	4,272.00	-80,365.00	-463,522.00	-627,429.00	-63,027.00	-73,207.00	-523,663.00
Contribution from/to General Reserves	-29,126.00				0.00				0.00				0.00
BELOW NET COST OF SERVICE	-29,126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET SURPLUS	-875,000.00	-606,747.00	-145,315.00	-69,595.00	-701,657.00	-627,429.00	4,272.00	-80,365.00	-463,522.00	-627,429.00	-63,027.00	-73,207.00	-523,663.00

CAPITAL

Account Description	2024/25 Latest Approved Budget	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	24,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Crem Cap New Dev Crematorium SSRS- Design Services	7,102.00		7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00
Crem Cap New Dev Crematorium Hired/Contracted Services	4,583,288.00												
Crem Cap New Water Main					36,000.00								
GROSS CAPITAL EXPENDITURE	4,614,390.00	219,795.00	10,102.00	-219,795.00	46,102.00	219,795.00	10,102.00	-219,795.00	10,102.00	219,795.00	10,102.00	-219,795.00	10,102.00

Agenda Item 8



Report to: **Mansfield and District Joint Crematorium Committee**

Date: 24 February 2025

Director Lead: Newark & Sherwood District Council, Sue Bearman, Clerk to the Committee
sue.bearman@newark-sherwooddc.gov.uk

Lead Officer: Newark & Sherwood District Council, Karen Langford, Democratic Services
Officer karen.langford@newark-sherwooddc.gov.uk

Report Summary	
Type of report	Open Report
Report Title	Dates for Meetings after May 2025
Purpose of Report	Dates for 2025 – 2026 for consideration and approval having checked against financial reporting deadlines
Recommendations	That the Mansfield & District Crematorium Joint Committee consider the dates for approval.

- 22 September 2025 - Mansfield District Council
- 15 December 2025 - Newark & Sherwood District Council
- 23 February 2026 - Ashfield District Council
- 18 May 2026 - Mansfield District Council

Agenda Item 9

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

COMMITTEE WORK PROGRAMME

Report Title	Brief Summary of the Agenda Item	Key Decision Y/N	Lead Officer	Report Author
19 May 2025				
Appointment of the Chairman In accordance with the Constitution the offices of Chairman and Vice Chairman shall, in successive years, rotate between the three constituent authorities.	The Chairman for 2025/26 will be a Member from Newark & Sherwood District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Appointment of the Vice Chairman	The Vice Chairman for 2025/26 will be a Member from Mansfield District Council.		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Operations Update Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Annual Statement of Accounts 2024/25			Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme		Sue Bearman, Clerk to the	Karen Langford, Democratic

	going forward		Committee	Services Officer NSDC
September 2025				
Operations Update Report	An update on current operational issues. Provide a calendar year of data, as requested by the Committee.		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Children's Funeral Fund	12 month update		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
December 2025				
Operations Update Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor,

	current financial year as at 30 September 2025			Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2026 to 31 March 2027		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2026/2027 and the proposals for 2027/2028 and 2028/2029		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
February 2026				
Operations Update Report	An update on staffing restructure and current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
New Crematorium Update Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium and Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report			Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2026/2027 and the proposals for 2027/2028 and 2028/2029		Dawn Edwards, Head of Finance, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Dates for Next Meetings	Dates for September 2026, December 2026, February		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC

	2027 and May 2027			
Work Programme	Review of Work Programme going forward		Sue Bearman, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC