

MANSFIELD AND DISTRICT CREMATORIUM JOINT COMMITTEE

COMMITTEE MEETING

Meeting to be held at Mansfield Crematorium, Derby Road, Mansfield NG18 5BJ.

Monday, 18 May 2026 at 10.00 am

Members:-

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

AGENDA

Item		Page No.
1.	Declarations of intent to record the meeting	
2.	Apologies for Absence	
3.	Appointment of Chair	
	In accordance with the Constitution the offices of Chair and Vice-Chair shall, in successive years rotate between the three constitution authorities. The Chair for 2026/27 will be a Member from Mansfield District Council.	
4.	Appointment of Vice-Chair	
	The Vice-Chair for 2026/27 will be a Member from Ashfield District Council.	
5.	Declarations of interest by Members and Officers	
6.	Minutes of the meeting held on 23 February 2026	3 - 6
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12.	Date of Next Meeting - 14 September 2026	

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Mansfield and District Crematorium Joint Committee** held at Ashfield District Council on Monday, 23 February 2026 at 10.00 am.

PRESENT: Councillor P Peacock (Chair)
Councillor A Burgin (Vice-Chair)

Councillor T Hollis, Councillor C Huskinson, Councillor H Smith,
Councillor C Hammersley and Councillor C Whitby

APOLOGIES FOR ABSENCE: Councillor L Brazier and Councillor S Crosby

11 DECLARATIONS OF INTENT TO RECORD THE MEETING

NOTED that no intentions to record the meeting were declared.

12 DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS

There were no declarations of interest.

13 MINUTES OF THE MEETING HELD ON 22 SEPTEMBER 2025

The Minutes of the Meeting held on 22 September 2025 were approved as a correct record and signed by the Chair.

14 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 cremator and ancillary equipment, building maintenance and repair, grounds maintenance, soil management, charity engagement, communication and digital platforms – BACAS upgrade, digital presence and cremation data.

In respect of the BACAS upgrade, the Crematorium and Cemeteries Manager and Registrar explained to the committee the need to replace the existing software which will give an opportunity to go paperless and provide a better service for mourners. The full business case for the upgrade was set out in an exempt appendix.

AGREED (with 6 votes for and 1 abstention) that:

i) the committee approve the replacement of the existing crematorium software £52,572 over five years; £21,372.50 in year one and the annual support subscription costs, in subsequent years, to be financed from existing budgets; and

ii) the committee note the report.

15 FINANCIAL MANAGEMENT REVIEW APRIL-DECEMBER 2025

The report showed the forecasted year end position for the 2025/2026 financial year for the Mansfield Crematorium as at 31 December 2025.

The Financial Services Manager for Mansfield District Council gave an overview of the report to the Committee.

AGREED (unanimously) that the financial information provided in Appendix 1 and Table 1 in the report be noted.

16 ANNUAL REVIEW OF FEES AND CHARGES FOR 2026/27

The report provided the proposed fees and charges to be introduced from 1 April 2026 to 31 March 2027.

The Committee discussed the trends and inflation for the cremation fees, updating the importance of being comparable with other crematoriums.

AGREED (unanimously) that:

- i) the proposed cremation fee as shown in Table 2 for the period 1 April 2026 to 31 March 2027 be approved. The fee proposed for 2026/2027 was £1,031, which has not increased since 2025/26. The medical referee fee £19 will have to be added to the proposed standard cremation fees.
- ii) the proposed standard cremation fees as shown in Table 2 for 2027/2028 and 2028/2029 be approved in principle. The standard cremation fees proposed are: 2026/27 £1,031, 2027/28 £1,031 and 2028/29 £1,031. The medical referee fee £19 will be added to these proposed standard cremation fees.
- iii) the proposed fees and charges for 1 April 2026 to 31 March 2027, as set out in Appendix 1 be approved.

17 REVENUE AND CAPITAL BUDGET 2026/27 - 2028/29

The report provided the revenue and capital budgets for 2026/2027 and the proposals for 2027/2028 and 2028/2029.

Table 1 in the report summarised the revenue budget information provided in more detail at Appendix 1.

AGREED (unanimously) that:

- i) the proposed revenue and capital budgets for 2026/27 be approved, as per Appendix 1;
- ii) the proposed revenue and capital budgets for 2027/28 and 2028/29 be approved in principle, as per Appendix 1;

iii)in 2026/27 the annual surplus of £518,612 be approved; and

iv)in 2027/28 and 2028/29 an annual surplus of £386,112 and £350,469 respectively be approved in principle.

18 CREMATORIUM DEVELOPMENT REPORT

The report provided an update to Members on the refurbishment project of the Crematorium.

The Crematorium and Cemeteries Manager and Registrar advised that following an extensive procurement process with Nottinghamshire County Council, a recommendation was made by them, for the appointment of the winning tender for the crematorium refurbishment project manager.

This appointment has taken place and an immobilisation meeting took place on Thursday 6 February between Edmond Shipway, Crematorium Manager, AD for Neighbourhood Services and MDC colleagues from Design Services.

An update report from the project manager would be shared with members in due course.

Once initial milestones are reached, communication strategy and focus group meetings will be set up with key officers and monthly update meetings held with key members.

The Committee considered the legacy of this Committee in respect of the new Crematorium given impending LGR.

AGREED (unanimously) that the Committee noted the report.

19 COMMITTEE WORK PROGRAMME

AGREED that Members note the Committee Work Programme.

20 DATES FOR MEETINGS AFTER MAY 2026

The report provided the proposed dates for 2026 – 2027 for consideration and approval having checked against financial reporting deadlines.

AGREED (unanimously) that the following dates be approved -

14 September 2026 at Newark & Sherwood District Council

30 November 2026 at Ashfield District Council

22 February 2027 at Mansfield District Council

24 May 2027 at Newark & Sherwood District Council

21 DATE OF NEXT MEETING - MONDAY, 18 MAY 2026 AT MANSFIELD CREMATORIUM

Meeting closed at 10.50 am.

Chair

Agenda Item 7



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

Date: 18 May 2026

Lead Officer: Nigel Hill, Business Manager - Elections & Democratic Services, Newark & Sherwood District Council, Temporary Clerk to the Committee

Report Summary	
Type of report	Open Report Non-key decision
Report Title	Clerk to the Joint Crematorium Committee
Purpose of Report	To consider the role of Clerk to the Joint Committee.
Recommendations	That the Joint Committee considers further the appointment of a Clerk to the Joint Committee.
Alternative Options Considered	Newark and Sherwood District Council has undertaken clerking duties for several years. The clerking function could be undertaken by an Officer from any of the 3 constituent Councils or could rotate annually with the chairmanship of the Committee.
Reason for Recommendations	To ensure the provision of a Clerk to the Joint Committee.

1.0 Background

- 1.1 The services of a Clerk, together with the provision of committee services, are undertaken by way of a Service Level Agreement with one of the constituent authorities. This has been Newark and Sherwood District Council for a number of years. There remain advantages in the same authority providing both committee services and those of Clerk, although this is not essential. There would be no changes to the existing financial arrangements agreed by the Committee in December 2018.
- 1.2 Following the departure of the Assistant Director from Newark and Sherwood District Council, the Joint Committee, at their meeting held on 22 September 2026, confirmed the appointment of the Deputy Monitoring Officers at Newark and Sherwood District Council to the role but on a temporary basis with future arrangements to be considered at a later meeting. In practice this

role, to date has been performed by Nigel Hill, Business Manager - Elections & Democratic Services and Deputy Monitoring Officer.

2.0 Proposal/Options Considered and Reasons for Recommendation

2.2 The Committee may wish to consider requesting Ashfield or Mansfield to provide one or both services, or to rotate the clerking service in the same way chairmanship is rotated annually. Any revised arrangements would be in place until reorganisation in April 2028. Any revised arrangements would also need to include clear provision for record keeping in relation to historical agendas and minutes.

3.0 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.

3.1 Financial Implications - FIN26-27/4090

Newark and Sherwood District Council

The proposal set out in this report is to consider the available options for the provision of Clerk and administrative / committee services to the Mansfield and District Joint Crematorium Committee. Newark and Sherwood District Council currently provide both services under a Service Level Agreement, for which a fee is charged and increased annually with inflation in line with assumed salary increases. The proposed charges for 2026/27 are:

- Clerk - £3,570
 - Administrative and Committee Services – £2,470
- Total £6,040**

If the services were to continue to be delivered under the existing arrangements, this would cost the Committee £6,040 as above, increasing with annual inflation, until April 2028 at which point the arrangements will change as a result of Local Government Reorganisation.

Mansfield District Council

Should the current arrangement remain in place, the proposed charges above have been budgeted for and are affordable for the Crematorium Committee. If alternative arrangements were proposed, the costs associated with that would need to be determined.

3.2 Legal Implications - LEG2526/757

Committee is the appropriate body to consider the content of this report. Paragraph 18.1 of the Crematorium Agreement stipulates that should the Clerk resign or otherwise cease to hold office the Joint Committee will make a new appointment; any appointee must be an employee of one of the constituent authorities.

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.

13 January 2020 Committee report Clerk to the Joint Committee - <https://democracy.newark-sherwooddc.gov.uk/ieListDocuments.aspx?CId=147&MId=438>



Report to: **Mansfield and District Joint Crematorium Committee**
Date: Monday 18th May 2026 (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 report.2. That the committee approves a charitable donation of £9000 to the Children's Bereavement Centre, to be funded from the Children's Funeral Fund..

1.0 Background

The previous report was presented to the committee in February 2026. This report provides the committee with an update on the crematorium operation since then.

2.0 Proposal/Options Considered and Reasons for Recommendation

2.1 Cremator and Ancillary Equipment

2.2 Cremator number 2 – Replacement of charge door rope and rake door rope and the fitting of a new handle. This is in addition to the welding of a new side panel and associated insulation.

2.3 Cremator number 3 – No works required on number 3 and operating as expected

- 2.4 Cremator number 4 – Hearth replacement carried out in March, completed a period of much needed work to ensure the longevity of the bariatric cremator prior to its decommissioning for the refurbishment.
- 2.5 The main fan has been replaced and work completed on a weekend reduced the need for service downtime.
- 2.6 Periodic servicing, emissions testing and gas testing is being carried out in May in line with planned preventative maintenance schedule
- 2.7 **Staffing**
- 2.8 Current staff absences are putting pressure on the service. Consideration is being made to utilise agency staff in the interim, however given the specialist nature of the roles this can be challenging.
- 2.9 A specialist crematorium staffing agency is currently reviewing their capacity to be able to contract for a chapel attendant for an initial four-week period.

2.10 **Building Maintenance and Repair**

- 2.11 The identified crack in the chimney stack is scheduled to be completed in September and a price for the work is being sought currently. A suitable contractor to complete the work could not be identified in time of the deadline placed on the works under the current ecology licence, in line with bat roosting season.
- 2.12 Building control have confirmed that they support the work being completed during this period and have confirmed an extension to their previous request to have the work completed withing six months of their notice being issued.
- 2.13 Fire door works are required, and these are in addition to fire door replacement and repairs approved by the committee in 2025. Despite the pending refurbishment these works will be completed in order to ensure health and safety compliance. These works are being completed form under spend from the previous capital fire door works.

2.14 **Grounds Maintenance Projects**

- 2.15 The grounds maintenance team are carrying out a rose planting project that will see soil being treated and test planting areas being created to understand the effectives of any treatment of the effected soil within the grounds, as detailed in the Committee meeting in February.
- 2.16 A planned new rose garden in front of crematorium offices will provide additional memorial options for families who want to provide a fitting memorial for a loved one. Including living memorials, benches and the existing ash vaults.
- 2.17 It is planned that there will be the introduction of a pathway, placement of existing vase blocks and the addition of space for memorial benches. The placement is ideal due to the unaffected soil and ability to create a peaceful and reflective space with appropriate hedging to sperate from the main driveway. This work is being completed by the existing

crematorium grounds team and is a project initiated by the team as a resolve to the challenges with growing shrubs and roses elsewhere within the grounds.

2.18 Children's Bereavement Centre

2.19 A donation to support the counselling for bereaved children was made by the committee at this point in the year in 2025. The £3000 donation provided for 15 children, 5 within each district of Mansfield, Ashfield and Newark and Sherwood.

2.20 The original donation was utilised immediately by the charity given the number of children awaiting support.

2.21 More recently the charity has seen an increase in demand for the need for counselling services for bereaved children from a school locally, following the death of a child. The charity, through engagement with the school have provided initial immediate support and this intervention has seen an increase in the number of referrals. Something that the charity requires support to be able to accommodate

2.22 Following the initial donation the committee committed to continuing to support the charity annually with the donation level to be set on the basis of funds received back through the Children's Funeral Fund.

2.23 It is proposed that a further donation be made to the charity for £9000 to provide counselling support for 45 children to receive 121 counselling, 15 children within each of the authority areas of Mansfield, Ashfield and Newark and Sherwood, providing a much needed resource for locally bereaved children.

2.24 The below table shows the funds claimed from the Children's Funeral Fund and does not include £1,544.00 awaiting payment for services carried out in 2026.

2022	15	£3,427.50
2023	21	£4,888.50
2024	23	£5,503.50
2025	13	£3,252.00
Total		£17,071.50
Spend to Date		£4,500.00
Balance		£12,571.50

2.25 The annual charity engagement update will be presented at the JCC meeting in September detailing the impact of the approved donation.

2.26 Digital Platforms – BACAS replacement

2.27 Following approval at the committee meeting in February 26, contract award to the chosen crematorium software provider is expected in late May. An adjustment to the contract length is being made to align with anticipated changes through LGR, with a minimum contract length of two years with an option to extend by one year.

2.28 Cremation Data

2.29 A total of 1940 cremations completed in 25/26 financial year equating to 97% of the annual target. Alterations to the way in which the throughput of cremations are managed has seen a 4% increase in cremations in March and a 5% increase in cremations in April in comparison to the same point in year in 24/25 financial year.

Year	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Q1	565	745	533	576	561	469	490	286
Q2	505	511	558	595	476	469	408	
Q3	579	640	607	512	521	506	501	
Q4	660	838	601	691	586	546	541	
Total	2309	2734	2299	2374	2144	1990	1940	286

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.

NIL



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

Date: Monday 18th May 2026

Director Lead: Mansfield District Council, Dawn Edwards, Corporate Director

dedwards@mansfield.gov.uk or tel. 01623 463015

Lead Officer: Mansfield District Council, Pamela Jalle, Senior Finance Advisor

pjalle@mansfield.gov.uk or tel. 01623 463514

Report Summary	
Type of report	Open Report
Report Title	Annual Statement of Accounts 2025/2026
Purpose of Report	This report presents the annual report and statement of accounts for 2025/2026 showing the committee's financial position as at the 31 March 2026 & the revenue and capital activity during the financial year.
Recommendations	<ul style="list-style-type: none"> (i) The statement of accounts as presented in Appendix A for the financial year 2025/2026 is approved. (ii) The 2025/2026 surplus distribution as detailed in Appendix A, 3.7, page 7, is approved. (iii) That up to £4,595,612 of unused capital budget in 2025/2026, as detailed in 3.8.1 of Appendix A, page 8, to be carried forward into 2026/2027 is approved (iv) The detailed revenue and capital information provided in Appendix C, is for noting only.

1.0 Background

3.1 The annual statement of accounts is a statutory document which must be produced and approved by the committee, Appendix A. The statement informs interested parties of the financial position of the Mansfield and District Joint Crematorium as at the end of the financial year i.e. 31 March 2026 and shows the financial activity during that period (1 April 2025 to 31 March 2026) together with any significant factors affecting the committee and its finances.

TIAA Ltd has reviewed the accounts and has issued a certificate which states that the statement of accounts presents fairly the Crematorium's comprehensive income and expenditure account and

balance sheet and that the statements are fully supported with the underlying financial records; this is included within Appendix A page 51.

- 3.2 The Joint Crematorium Committee is required to produce an annual governance statement, which is included within Appendix A pages 40-48.
- 3.3 The actuary report produced by Barnett Waddingham is included within Appendix B. The actuary is instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund, to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme to employees of Mansfield and District Joint Crematorium as at 31 March 2026.
- 3.4 The statement of accounts for the year ending 31 March 2026 have been prepared in accordance with the latest Code of Practice on Local Authority Accounting to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2025/2026 and the Service Accounting Code of Practice published by Chartered Institute of Public Finance and Accounting (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).
- 3.5 The capital budgets for 2025/2026 were £4,595,612 underspent as detailed in Appendix A, 3.8.1, table 4 page 8. It is recommended that the unused capital budget in 2025/2026 for Fire Doors and New Crematorium Development is carried forward into 2026/2027 to finance these works.
- 3.6 A detailed revenue and capital financial information table 2025/2026 is included within Appendix C.

2.0 Proposal/Options Considered and Reasons for Recommendation

The preferred option available is for the Committee to approve the Statement of Accounts.

Members of the Committee could choose not to approve the Statement of Accounts or request amendments to the contents therein. The three constituent Councils are aiming to have their audited accounts completed as close as possible to the 31st January 2027 deadline, and approved Crematorium accounts are required for all three authorities to achieve this deadline.

RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
The statement is not approved by 31 st January 2027.	Member authorities will be unable to complete their audited accounts by 31 st January 2027 without crematorium figures, resulting in potential audit delays and additional costs.	Low	Ensure that the date set for Members of the Committee to consider this report is met

The preparation of the Statement of Accounts is a statutory requirement.

3.0 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.

- (a) Relevant Legislation: The accounts are produced in accordance with the requirements of the Accounts and Audit Regulations 2015. The format reflects the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/2026 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

The audit is carried out in accordance with the Accounts and Audit Regulations 2015.

- (b) Human Rights: It is not considered that individual human rights will be infringed.
- (c) Equality and Diversity: No direct impact
- (d) Climate change and environmental sustainability: No direct impact
- (e) Crime and Disorder: No direct impact
- (f) Budget /Resource: The statement of accounts includes the budgeted surplus allocation for each member authority

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.

Report Author - Pamela Jalle
Designation - Senior Financial Advisor
Telephone - 01623 463514
Email - pjalle@mansfield.gov.uk

MANSFIELD AND DISTRICT JOINT CREMATORIUM COMMITTEE

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2025/2026



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1. INTRODUCTION

Mansfield Crematorium was built in the late 1950's as a joint initiative by a group of local authorities who recognised the need for cremation facilities which were easily accessible to the people of the area.

The operation and management of the Crematorium is conducted through a Joint Committee comprising of Mansfield District Council, Ashfield District Council and Newark and Sherwood District Council. The joint use agreement has been revised as circumstances have changed, currently Mansfield and Ashfield District Council's each appoint three executive members to the Joint Committee and Newark and Sherwood District Council appoints three elected members in accordance with the rules on political balance.

Mansfield District Council is the lead authority for the Joint Committee; who holds the contracts of employment for the staff and the legal title to the Crematorium; its Head of Finance acts as Treasurer of the Committee.

The constituent authorities have given delegated authority to the Joint Committee to determine the capital programme, provided the costs can be met through revenue surpluses or the capital fund.

The operating surplus of the crematorium is distributed to the constituent authorities on the basis of throughput as would any capital expenditure that could not be financed from the Joint Committee's own resources.

The Statement of Accounts for the year ended 31 March 2026 have been prepared in accordance with latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the constituent authorities. The format reflects the requirements of the Code of Practice in Local Authority Accounting in the United Kingdom 2025/2026 and the Service Accounting Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is supported by the International Financial Reporting Standards (IFRS).

These accounts will present:

- An explanation of the Financial Statements
- The Annual Report and a summary of the financial performance
- The Accounting Policies which have been applied in preparing these accounts
- The Core Financial Statements
- Supplementary Financial Statements and Notes to support the accounts

Further Information

If you require any further information concerning the accounts of the Joint Crematorium Committee please contact the Corporate Director at Mansfield District Council, The Civic Centre, Chesterfield Road South, Mansfield, Nottinghamshire, NG19 7BH

Telephone 01623 463015 or by email: ASaccountancy@mansfield.gov.uk

2. EXPLANATION OF THE ACCOUNTING STATEMENTS

The Statement of Accounts sets out the Joint Committee's income and expenditure for the 2025/2026 financial year and its financial position at 31 March 2026. It comprises core and supplementary statements, together with disclosure notes.

The Core Financial Statements are:

Movement in Reserves Statement (MiRS) - This is a summary of the changes to the reserves during the course of the year. Reserves are divided into "usable" those which can be invested in capital projects or service improvements and "unusable" which must be set aside for specific purposes.

Comprehensive Income and Expenditure Statement (CIES) - This records all of the Joint Committee's income and expenditure for the year. The top half of the statement provides analysis of income and expenditure. The bottom half of the statement deals with the corporate transactions and funding.

Balance Sheet - The Balance Sheet is a "snapshot" of the financial position of the Joint Committee. It shows the assets, liabilities, cash balances and reserves at the year-end date.

Cash Flow Statement - This statement shows the reasons for the changes in the Joint Committee's cash balances during the year and whether that change is due to operating activities, new investment or financing activities.

The Supplementary Financial Statements are:

Annual Governance Statement - This sets out the Joint Committees' governance structures and its key internal controls.

Other Key Sections:

Statement of Responsibilities - This sets out the respective responsibilities of the Joint Committee and the Treasurer.

Accounting Policies - These explain the treatment and basis of the figures in the accounts in accordance with proper accounting practices.

Notes to the Financial Statements – The Expenditure and Funding Analysis (EFA) shows how annual expenditure is used and funded from resources in comparison with how those resources are consumed or earned. The other notes expand on important points shown in the core financial statements and provide additional information.

Glossary of Terms and Abbreviations - Key terms used throughout this document are explained further within these pages.

3. ANNUAL REPORT AND SUMMARY OF FINANCIAL PERFORMANCE

3.1 Summary of Financial Performance

The actual performance for the year compared to the budgeted controllable income and expenditure is shown in the table below:

Table 1 – Financial Performance 2025/2026

2024/2025	Income and Expenditure Summary	2025/2026			Variance to Revised Budget £
		Original Budget £	Revised Budget £	Actual Outturn £	
	Income				
-1,946,164	Cremation Fees	-2,228,900	-2,228,900	-1,997,813	231,087
-46,860	Other Income	-35,610	-35,610	-38,371	-2,761
-1,993,024	Gross Income	-2,264,510	-2,264,510	-2,036,184	228,326
	Expenditure				
396,995	Employee Costs	506,931	506,931	396,735	-110,196
540,560	Premises Costs	616,388	616,388	439,793	-176,595
201,568	Supplies and Services	231,575	231,575	217,204	-14,371
71,085	Support Services	91,810	91,810	89,580	-2,230
9,911	Provisions	0	0	-7,987	-7,987
167,640	Depreciation and Impairment	0	0	197,638	197,638
0	Capital Charges	120,000	120,000	0	-120,000
1,387,759	Gross Expenditure	1,566,704	1,566,704	1,332,964	-233,740
-605,265	Net Cost of Service	-697,806	-697,806	-703,220	-5,414
-101,187	Interest Received	-2,500	-2,500	-76,921	-74,421
-167,640	Reverse Depreciation and Impairment	0	0	-197,638	-197,638
0	Transfer from Usable Reserve	0	0	0	0
24,000	Net Pension Interest and Liability	0	0	39,000	39,000
0	Transfer to Usable Reserve	0	0	0	0
-850,092	Surplus	-700,306	-700,306	-938,779	-238,473
0	Transfer Surplus in Excess of Budget to Usable Reserves	0	0	238,473	238,473
0	Transfer Surplus deficit from Usable Reserves	0	0	0	0
-850,092	Net Surplus for Distribution	-700,306	-700,306	-700,306	0

The main reasons for the variances between budgeted and actual income and expenditure is summarised below:

3.2 Income

The gross income received during 2025/2026 was £2,036,184 compared to a revised budget of £2,264,510, a decrease of £228,326 (10.08%). This variance was due to:

- The estimated number of cremations for 2025/2026 was 2,000; the actual number of cremations undertaken was 1,940 which is a decrease of 60 (0.3%). There was an overall decrease in cremation fee income of £231,087 compared to budget.
- The demand for the webcasting service has been high again this year. This service shows an overall increase in income of £25,440 compared to budget.
- The memorial service has received less interest this year giving a decrease of income to budget at £12,771.

3.3 Expenditure

The gross expenditure incurred during 2025/2026 was £1,332,964 compared to the revised budget of £1,566,704 resulting in underspends totalling £233,740 (15%). The main reason for the differences is summarised below:

Employee costs - £110,196 lower than budgeted:

- Staff expenses including basic pay, overtime, national insurance and superannuation show a total underspend compared to budget of £83,660. This is due to a number of vacant posts.

Premises costs - £176,595 lower than budgeted:

- The main reason for this is the costs for electricity, gas and water combined were £104,233 lower than budget, which is due to energy and gas prices falling during the year due to contractual discounts.
- There was an underspend on Repair Mce Fixed Plant General of £63,952, due to less repairs required to cremators due to the upcoming refurbishment.

Supplies and Services £14,371 lower than budgeted:

- Webcasting budget was overspent by £23,663 due to the increased demand for this service.
- Memorials were £6,189 underspent due to less purchases from families.
- Subscriptions were £6,038 underspent due to cancelled subscriptions.
- Book of Remembrance Inscriptions were £3,172 underspent due to less purchases.
- Software Licenses were £7,977 lower than budget.
- Due to the reduced number of cremations, CAMEO Non-Abatement Fees were £10,304 lower than budget.

Support Services £2,230 lower than budgeted:

- This includes works undertaken by Mansfield District Council's Design Services and Trade Waste as well as a share of the central corporate overhead.

Provisions £7,987 lower than budgeted:

- This is the decrease in the bad debt provision required from 1 April 2025 to 31 March 2026 and is based on the value and age of the outstanding debtor invoices. This money is held in a provision and would only be used should any of the outstanding debtor accounts need to be written off. The outstanding debtors balance for 85+ days has decreased.

Depreciation and Impairment £197,638 higher than budgeted:

- A revaluation last took place at 31 December 2025. Both the Building and Cremators increased in value, resulting in higher depreciation charges of £169,268 including the tractor depreciation. The total depreciation and impairment costs are financed from unusable reserves and are shown within the reverse depreciation and impairment value. These charges do not impact on the net surplus for the Crematorium.

Capital Charges £120,000 lower than budgeted:

- A budget of £120,000 for MRP and Interest Charges were included for 2025/2026, however due to a delay in the decision of the development works, there has been no borrowing in year to incur interest charges.

Interest Received £74,421 higher than budgeted:

- This is due to a higher rate of interest received throughout the financial year compared to budget.

3.4 Below Net Cost of Service

Reverse Depreciation and Impairment £197,638 higher than budgeted:

- This is the reversal of the depreciation and impairment costs which are financed from unusable reserves. These charges do not impact on the net surplus for the Crematorium.

Pension Interest and Liability £39,000 higher than budgeted:

- This is the variance between the employer's pension contributions and the pension scheme actuary report as at 31 March 2026 and the interest on the pension liability. This is accounted for by a movement in the pension liability and pension reserve in the balance sheet.

3.5 Annual Surplus

The Joint Committee approved in December 2017 to only allocate up to the budgeted surplus to the three constituent authorities on an annual throughput basis. The budgeted surplus for 2025/2026 is £700,306. The overall surplus for 2025/2026 was £938,779. After the revised budgeted surplus has been allocated to the three constituent authorities, £238,473 has been transferred to the general reserve within usable reserves.

3.6 Number of Cremations

The following table shows the number of cremations conducted during the last five years by area of origin:

Table 2

Year	Ashfield	Mansfield	Newark & Sherwood	Out of Area	Total	% Change
2025/2026	751	827	92	270	1,940	-2.6%
2024/2025	772	844	59	316	1,991	-7.1%
2023/2024	878	834	117	315	2,144	-9.7%
2022/2023	887	961	137	389	2,374	3.2%
2021/2022	808	949	120	423	2,300	-15.9%

Table 2 above shows that in 2025/2026 there have been;

- A decrease in Ashfield's area of 21 (2.7%)
- A decrease in Mansfield's area of 17 (2.0%)
- An increase in Newark & Sherwood's area of 33 (35.9%) and
- A decrease in other areas of 46 (14.6%)

Overall, the total number of cremations were down by 51, a decrease of 2.6% for 2025/2026.

3.7 Surplus Distribution

The annual surplus to be distributed to the three constituent authorities is calculated based on the number of cremations conducted within each area during the year (2025/2026), as shown in the table below:

Table 3

District	Number of Cremations	%	2025/2026 Budgeted Surplus
Mansfield	827	49.52%	£346,798
Ashfield	751	44.97%	£314,928
Newark & Sherwood	92	5.51%	£38,580
TOTAL	1,670	100%	£700,306

3.8 Balance Sheet Review

The Balance Sheet shows the value of assets and liabilities recognised by the Joint Committee as at the Balance Sheet date (see page 20). It indicates how much is owed to the Joint Committee and how much the Joint Committee owes to others, together with summarised information on the assets held and the financing of those assets. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held.

3.8.1 Long Term Assets - Property, Plant and Equipment

Revaluation

Formal Asset Valuations are required every 5 years or in the year of major capital works. There have been no major capital works undertaken during the 2025/2026 financial year. The Crematorium Land, Buildings and Equipment were last formally revalued by the District Valuation Office in the 2023/2024 financial year at £2,472,727. For the 2025/2026 financial year the Chartered Institute of Public Finance and Accountancy (CIPFA) have introduced the application of indexation to asset values in the intervening years between valuations. Mansfield District Council's Property Services Team have applied the Building Cost Information Service (BCIS) index to value the Crematoriums assets at £2,206,322.

Depreciation

The Comprehensive Income and Expenditure Statement has an annual capital charge (depreciation) of £169,268 for assets used in the provision of the service. The value of the assets is reduced by the depreciation charge, further details are provided in the notes to the accounts. The charge for depreciation does not affect the amounts available for distribution under the current policy.

Capital Expenditure

Fire Doors incurred spend of £52 out of the £13,471 budget, leaving £13,419 for future spend.

New Crematorium Development incurred spend of £24,118 for Hired/Contracted Services and Design Services, leaving £4,582,193 budget remaining for future spend.

Water Main incurred spend of £4,200 out of £36,000 budget, leaving £31,800 budget, which will not be carried forward for future spend.

Table 4

2024/2025		2025/2026		
Actual Outturn £	Capital Budget Summary	Revised Budget £	Actual Outturn £	Variance to Budget £
0	Fire Doors	13,471	52	-13,419
2,901	New Crematorium Development	4,606,311	24,118	-4,582,193
0	Water Main	36,000	4,200	-31,800
2,901		4,655,782	28,370	-4,627,412

3.8.2 Current Assets

Cash and Investments - The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown on the balance sheet. Interest is earned on the cash balance and is credited to the Comprehensive Income and Expenditure statement. The cash balance increased during the year to £2,131,496.

Short Term Debtors have increased by £24,651, mainly due to older debt outstanding being reduced, and more recent debt 1-28 days increasing.

3.8.3 Current Liabilities

Short Term Creditors – The amount owing to creditors at 31 March 2026 has decreased by £124,368 to £831,948. Mainly due to the decrease in budgeted surplus.

3.8.4 Long Term Liabilities

Pension Liability -The Joint Crematorium Committee is a member of the Nottinghamshire County Council Pension Fund and the assets and liabilities of the fund attributable to the Joint Committee are evaluated on an annual basis by an independent actuary. As assessed by the actuary the Joint Committee's overall position during 2025/2026 is valued at £182,000.

3.8.5 Reserves

Reserves are split between those that are usable and those that are accounting reserves and not available to support expenditure. The General Fund reserve has increased by £238,473 to £1,153,844; this increase relates to the transfer of the excess surplus for 2025/2026. The Capital Fund has decreased by £28,370 to £434,865; this decrease relates to financing the capital expenditure for 2025/2026. Further details of the movement and balances held in reserves are provided in the core statements.

THE STATEMENT OF RESPONSIBILITY FOR THE STATEMENT OF ACCOUNTS

1. TREASURERS RESPONSIBILITIES

The Treasurer of the Joint Committee is responsible for the preparation of the Joint Committee's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/2026 (the CODE).

In preparing this Statement of Accounts, the Treasurer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the local authority Code.

The Treasurer has also throughout the year:

- Maintained proper accounting records which were kept up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

CERTIFICATE

I certify that the Statement of Accounts 2025/2026 presents a true and fair view of the financial position of Mansfield and District Joint Crematorium Committee and its income and expenditure for the year ended 31 March 2026.

Signed.....

Date:

D Edwards CPFA

Treasurer of the Mansfield and District Joint Crematorium Committee

2. JOINT COMMITTEE'S RESPONSIBILITIES

The Joint Committee is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. The Joint Committee has appointed a Treasurer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statement of Accounts.

CERTIFICATE

The Statement of Accounts for the year 1 April 2025 to 31 March 2026 has been prepared and I confirm that these accounts were approved by Mansfield and District Joint Crematorium Committee by the delegated decision taken by Members from all constituent authorities on 18th May 2026.

Signed.....

Date:

Chair of Mansfield and District Joint Crematorium Committee

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Joint Committees transactions for the 2025/2026 financial year and its position at the year end of 31 March 2026.

The Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/2026, based on International Financial Reporting Standards (IFRS) and the Service Reporting Code of Practice for Local Authorities 2025/2026.

2. Accrual of Income and Expenditure

The accounts of the Joint Committee have been prepared on an accrual of income and expenditure basis in accordance with the Code of Practice on Local Authority Accounting. This ensures activity is accounted for in the year that it takes place, not when cash payments are made or received.

Creditors - Payments to creditors are included in the accounts where the payments relate to goods or services received prior to 1 April 2026. Any payments in advance (before 1 April 2026), which relate to the 2026/2027 financial year are shown as prepayments.

One exception to this relates to electricity and similar periodic payments. These are included as at the date of meter readings rather than apportioned between two financial years. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

Debtors - Income from debtors is included for amounts where the income relates to goods and services provided by the Crematorium prior to 31 March 2026. Any income received before 1 April 2026, which relates to the 2026/2027 financial year is shown as receipts in advance. This policy is consistently applied each year and therefore does not have a material effect on the accounts.

3. Cash and Cash Equivalents

Balances classified as 'Cash and Cash Equivalents' fit the definition of being short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Property, Plant and Equipment

Assets that have a physical substance and are held for use in the provision of services on a continuing basis and that are expected to be used during more than one financial year are classified as property, plant and equipment.

Acquisitions of assets which are less than £10,000 (the Joint Committee's de minimus level) are charged straight to the Comprehensive Income and Expenditure Statement.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accrual's basis.

Assets included in the Balance Sheet at fair value are revalued on a regular basis to ensure that their carrying amount is not materially different from their fair value at the year end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

5. Depreciation and Impairment

In accordance with International Accounting Standard IAS16 depreciation has been provided for on all non-current assets with a finite useful life. Land is not depreciated as this is deemed as having an infinite life.

Where assets, such as buildings have land attached, the values are separated and depreciated accordingly. Where an item of Property, Plant and Equipment has major components, whose cost is significant in relation to the total cost of the item, the components are depreciated separately

Assets are depreciated from the year of acquisition using the straight-line method.

Impairment

The values of each category of assets are reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against this balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

6. Charges to Revenue for Non-Current Assets

The Service has been charged with the following amounts to record the cost of holding non-current assets during the year;

- Depreciation attributable to the assets used by the service
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- Amortisation of intangible assets attributable to the service.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve into the Capital Adjustment Account.

The Joint Committee is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisation and are therefore removed by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

7. Administration and Management Costs

A charge is made by Mansfield District Council to reflect the appropriate percentage of time spent by employees on Crematorium affairs.

8. Employee Benefits

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave, paid sick leave and bonuses for current employees. These are recognised as an expense for the service in the year in which employees render service to the Joint Committee.

Post-Employment Benefits

Employees of the Mansfield and District Crematorium are Members of The Local Government Pensions Scheme, administered by Nottinghamshire County Council. The scheme provides defined benefits to Members (retirement lump sums and pensions) earned as employees worked for the Joint Committee.

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Nottinghamshire County Council pension fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis using the projected unit method, that is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc. and projections of projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate that reflects the time value of money and the characteristics of the liability.

- The assets of the Nottinghamshire County Council Pension Fund attributable to the Joint Committee are included in the Balance Sheet at their fair value.

The change in the net pension liability is analysed into the following components:

Service cost comprising:

- Current Service Cost - The increase in liabilities as a result of years of service earned this year; included in the Comprehensive Income and Expenditure Statement.
- Past Service Cost - The increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years; debited the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit liability/asset - for example net interest expense for the Joint Committee, the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement; this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined liability (asset) at the beginning of the period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Re-measurement comprising:

- The return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset); charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions; charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Contributions paid to the Nottinghamshire County Council pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, the General Reserve is charged with the amount payable by the Joint Committee to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards.

In the Movement in Reserves Statement, this means that there are transfers to and from the Pension Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year end.

The negative balance that arises on the Pension Reserve thereby measures the beneficial impact to the Joint Committee of being required to account for retirement benefits on the basis of cash flows rather than as the benefits are earned by employees.

Discretionary Benefits

The Joint Committee may also make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any Member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

9. Financial Instruments

A Financial Instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation, recognition and measurement.

Financial assets include debtors, payments in advance, investments and cash (either in hand or at the bank). The Joint Committee's investment activity is carried out by Mansfield District Council. Any surplus monies are invested and are shown in the balance sheet at 31 March as cash and cash equivalents but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to Financing and Investment Activity in the Comprehensive Income and Expenditure Statement.

Financial liabilities comprise of long term borrowing and creditors.

10. Reserves

Reserves are reported in two categories;

- Usable Reserves – These are reserves which the Joint Committee may use to provide services, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.
- Unusable Reserves – The Joint Committee is not able to use these reserves to provide services. This category of reserves holds unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold.

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet; both of these accounts are regarded as unusable reserves:

- **Revaluation Reserve** – This principally represents the balance of the surpluses or deficits arising from the periodic revaluation of non-current assets.
- **Capital Adjustment Account** – This represents amounts set aside to finance expenditure on non-current assets.

There is a further unusable reserve account;

The Pension Reserve – This represents the value of the pension fund assets and liabilities.

There are two usable reserves in operation:

- **Capital Fund** – This reserve represents amounts set aside to finance expenditure on non-current assets.
- **General Reserve** – This represents the balance of the undistributed surpluses.

The Joint Committee sets aside specific amounts as reserves for future purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserve Statement so that there is no net charge for the expenditure.

11. Value Added Tax

The activities of the Joint Crematorium Committee fall within Mansfield District Councils VAT registration under lead body partnership. VAT is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs (HMRC).

With Mansfield District Council being the financial lead authority, during 2018/2019 concerns were raised when the capital budget to replace the abatement equipment was approved for 2019/2020 as the expenditure and accounting for VAT as the lead body would result in the breach of its test of insignificance for partial exemption. Proposals were submitted to HMRC to allow each authority to share the Crematorium income and expenditure in each of the authorities partial exemption calculation based in the annual throughput. As all 3 constituent authorities are VAT registered as well as being section 33 bodies, HMRC have approved this method of accounting for VAT based on a management board or committee approach.

12. Fundamental Accounting Concepts

This Statement of Accounts has been prepared according with the International Accounting Standards Board (IASB) Framework for the Preparation and Presentation of Financial Statements (the IASB Framework) as interpreted by the Code.

Relevance - The objective of the Statement of Accounts is to provide information about the Joint Committee's financial performance and position that is useful for assessing the stewardship of public funds and for making economic decisions.

Reliability - The key requirement of this statement is that users are able to rely on the information contained within the Statement of Accounts. A number of fundamental accounting concepts are applied in order to ensure this reliability – The Statement of Accounts:

- Has been prepared to reflect the reality or substance of each transaction rather than their formal legal character.

- Is free from deliberate or systematic bias. The financial analyses contained within the accounts are based on fact and do not support any particular view point.
- Is free from material error, containing no misstatement that would influence the conclusions of any user.
- Has been produced within the bounds of materiality, meaning that nothing has been omitted that may have assisted users in gaining an understanding of the Joint Committee's activities.

Where uncertainty exists, the statements have been prepared prudently, and caution has been applied with exercising judgement and making necessary estimates.

Understandability - The accounting principles of the Code includes accounting concepts, treatments and terminology which require reasonable knowledge of accounting and local government and reasonable diligence in reading the Statement of Accounts if they are to be properly understood. However, all reasonable efforts have been taken in the preparation of the Statement of Accounts to ensure they are as easy to understand as possible.

Going Concern - This statement has been prepared on a '**going concern**' basis, under the assumption that the Joint Committee will continue to exist and operate on its current basis for the foreseeable future.

Primacy of Legislative Requirements - Local authorities derive their powers from statute and their financial and accounting framework is closely controlled by primary and secondary legislation. To the extent that treatments are prescribed by law the accounting concepts outlined above may not apply in all cases. It is a fundamental principle of local authority accounting that, where specific legislative requirements and accounting principles conflict, legislative requirements shall apply.

THE CORE FINANCIAL STATEMENTS

Comprehensive Income and Expenditure Statement (CIES)

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

Comprehensive Income and Expenditure Statement (CIES)			
2024/2025		Note	2025/2026
£			£
	Income		
-1,946,164	Fees and Charges		-1,997,813
-46,860	Other Income		-38,370
-1,993,024	Gross Income	3	-2,036,183
	Expenditure		
396,995	Employee Expenses	4	396,735
540,560	Premises Related Expenses	5	439,793
201,568	Supplies and Services	6	217,204
9,911	Allowance for Bad Debts	8	-7,987
71,085	Central Support Services	10	89,580
167,640	Depreciation and Impairment	11	197,638
1,387,760	Gross Expenditure		1,332,964
-605,265	Net Cost of Services		-703,219
0	Other Operating Expenditure		0
-97,187	Financing and Investment Income and Expenditure	12	-71,921
0	Taxation and Non-Specific Grant Income		0
-702,452	Surplus / Deficit on Provision of Services		-775,140
0	Surplus or Deficit on revaluation of Property, Plant and Equipment Assets		-59,525
0	Impairment Losses on non-current assets charged to the Revaluation Reserve		0
53,000	Remeasurement of the net defined benefit liability/(asset)	13	76,000
53,000	Other Comprehensive Income and Expenditure		16,475
-649,452	Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	17	-758,665
428,345	Mansfield District Council		346,798
391,804	Ashfield District Council		314,928
29,944	Newark & Sherwood District Council		38,580
850,092	Distribution of Surplus	17	700,306
200,640	Total Comprehensive Income and Expenditure Statement (After Surplus Distribution)		-58,359

Balance Sheet as at 31 March 2026

The Balance Sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee. Reserves are reported in two categories:

Usable reserves: Those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

Unusable reserves: Those that the Joint Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (for example the revaluation reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'Adjustments between accounting basis and funding basis under regulations'.

The Balance Sheet as at 31 March 2026 is presented below:

Balance Sheet			
2024/2025		Note	2025/2026
£			£
2,134,822	Property, Plant and Equipment	11	2,025,079
2,134,822	Long Term Assets		2,025,079
264,511	Short Term Debtors	7	289,162
2,070,411	Cash and Cash Equivalents	17	2,131,496
2,334,922	Current Assets		2,420,658
-956,316	Short Term Creditors	9	-831,948
-956,316	Current Liabilities		-831,948
-140,000	Net Pension Liability	14a	-182,000
-140,000	Long Term Liabilities		-182,000
3,373,429	Net Assets		3,431,788
	Financed by:		
463,234	Capital Fund		434,865
915,371	General Reserve		1,153,844
1,378,605	Usable Reserves	15	1,588,709
989,219	Revaluation Reserve		964,076
1,145,604	Capital Adjustment Account		1,061,003
-140,000	Pension Reserve		-182,000
1,994,823	Unusable Reserves	16	1,843,080
3,373,428	Total Reserves		3,431,788

Movement in Reserves Statement (MiRS)

This statement shows how the movement in the year on the Joint Committee's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the adjustments necessary to calculate the amounts available for distribution to constituent authorities.

2025/2026	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2025	915,371	463,234	1,378,605	-140,000	989,219	1,145,604	1,994,823	3,373,428
Movement in reserves during 2025/2026								
Surplus/ (-) Deficit on the Provision of Service	775,140	0	775,140	-76,000	59,525	0	-16,475	758,665
Less Surplus Distribution	-700,306	0	-700,306	0	0	0	0	-700,306
Total Comprehensive Income and Expenditure	74,834	0	74,834	-76,000	59,525	0	-16,475	58,359
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	163,638	-28,370	135,268	34,000	-84,668	-84,600	-135,268	-0
Transfers to/(-)from Reserves (see Notes 15 & 16)	238,472	-28,370	210,102	-42,000	-25,143	-84,600	-151,743	58,359
Balance at 31 March 2026 carried forward	1,153,843	434,864	1,588,707	-182,000	964,076	1,061,003	1,843,080	3,431,787

2024/2025	General Reserve £	Capital Fund £	Total Usable Reserves £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment £	Unusable Reserves £	Total Reserves £
Balance as at 31 March 2024	915,371	466,135	1,381,506	-107,000	1,069,358	1,230,204	2,192,562	3,574,068
Movement in reserves during 2023/2024								
Surplus/ (-) Deficit on the Provision of Service	702,452	0	702,452	-53,000	0	0	-53,000	649,452
Less Surplus Distribution	-850,092	0	-850,092	0	0	0	0	-850,092
Total Comprehensive Income and Expenditure	-147,640	0	-147,640	-53,000	0	0	-53,000	-200,640
Adjustment between Accounting basis and funding basis under regulations (Note 1.)	147,640	-2,901	144,739	20,000	-80,139	-84,600	-144,739	0
Transfers to/(-)from Reserves (see Notes 15 & 16)	-0	-2,901	-2,901	-33,000	-80,139	-84,600	-197,739	-200,640
Balance at 31 March 2025 carried forward	915,371	463,234	1,378,605	-140,000	989,219	1,145,604	1,994,823	3,373,428

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of charges to the recipients of services provided by the Joint Committee.

Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Committee's future service delivery.

Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Joint Committee.

Cash Flow Statement		
2024/2025 £		2025/2026 £
200,640	Net surplus (-) / deficit on the provision of services	-58,359
	Adjustment to net surplus / deficit on the provision of services:	
-164,740	Depreciation & Impairment	-109,744
107,388	Creditors	124,368
-27,448	Debtors	24,651
-33,000	Pension Liability	-42,000
101,187	Adjustments for items in the net surplus / (-) deficit on the provision of services that are investing and financing activities	76,921
184,028	Net Cash flows from operating activities	15,837
0	Investing Activities	0
-101,187	Financing Activities	-76,921
82,840	Net increase (-)/ decrease in cash and cash equivalents	-61,085
2,153,251	Cash and Cash equivalents at the beginning of the reporting period	2,070,411
2,070,411	Cash and Cash equivalents at the end of the reporting period	2,131,496
82,840	Movement in Cash and Cash Equivalents increase(-) / decrease	-61,085

NOTES TO THE ACCOUNTS

1. MOVEMENT IN RESERVES ACCOUNT - Adjustments between accounting basis and funding basis under regulations

This table details the adjustments that are made to the comprehensive income and expenditure statement (CIES) in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Joint Committee to meet future capital and revenue expenditure.

2025/2026	General Fund Balance £	Capital Fund £	Movement in Usable Reserve £	Pension Reserve £	Revaluation Reserve £	Capital Adjustment Account £	Movement in Unusable Reserve £
Adjustments primarily involving the Capital Adjustment Account:							
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:							
Charges for depreciation and impairment of non-current assets	-197,638	0	-197,638	0	0	197,638	197,638
Revaluation on Property, Plant and Equipment	0	0	0	0	84,668	-84,668	0
Financing Capital Expenditure	0	28,370	28,370	0	0	-28,370	-28,370
Capital grants and contributions applied	0	0	0	0	0	0	0
Revenue expenditure funded from capital under statute	0	0	0	0	0	0	0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:							
Statutory provision for the financing of capital investment	0	0	0	0	0	0	0
Voluntary provision for the repayment of debt	0	0	0	0	0	0	0
Capital expenditure charged against the General balances	0	0	0	0	0	0	0
Adjustments primarily involving the Pension Reserve:							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-43,000	0	-43,000	43,000	0	0	43,000
Employer's pensions contributions and direct payments to pensioners payable in the year	77,000	0	77,000	-77,000	0	0	-77,000
Total Adjustments	-163,638	28,370	-135,268	-34,000	84,668	84,600	135,268

2. EXPENDITURE AND FUNDING ANALYSIS (EFA)

The expenditure and funding analysis shows how the annual expenditure is used and funded from the income obtained from charges in comparison with those resources consumed or earned by the Joint Committee in accordance with generally accepted accounting policies.

Expenditure and Funding Analysis (EFA)					
2024/2025			2025/2026		
Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement	Net Expenditure Chargeable to the General Fund Balances	Adjustments between Funding and Accounting basis (Table A)	Net Expenditure in the Comprehensive Income and Expenditure Statement
£	£	£	£	£	£
-1,993,024	0	-1,993,024 Gross Income	-2,036,183	0	-2,036,183
1,142,932	147,640	1,290,573 Gross Expenditure	1,097,405	163,638	1,261,043
-850,092	147,640	-702,452 Net Cost of Service	-938,778	163,638	-775,140
0	0	0 Other Income and Expenditure	0	0	0
-850,092	147,640	-702,452 (-) Surplus or Deficit	-938,778	163,638	-775,140
850,092	0	850,092 Distribution of Surplus	700,306	0	700,306
0	147,640	147,640 Net (-) Surplus or Deficit	-238,473	163,638	-74,834
-915,371		Opening General Fund Balance	-915,371		
0		(-) Surplus or Deficit in Year	-238,473		
0		Transferred to Capital Reserve	0		
-915,371		Closing General Fund Balance	-1,153,844		

3. GROSS INCOME

The total income received during 2025/2026 was (£2,036,184) compared to (£1,993,024) in 2024/2025. This represents an increase of £43,160 (2.11%).

- The main increase is due to an increase in Cremation Fee Income at £38,344 compared to last year, however there was a slight decrease in number of cremations of 51 (0.3%) from 1,991 in 2024/2025 to 1,940 in 2025/2026.
- Memorial sales had increased by £5,106 (0.9%) compared to the previous year.
- Webcasting had an increase of £11,425 from last year, due to increased interest for the service.

2024/2025 £	Gross Income	2025/2026 £
-1,784,428	Cremation Fees	-1,822,772
-36,531	Medical Fees	-35,834
-49,015	Webcasting	-60,440
-54,823	Memorials	-59,929
-353	Organist	-314
-21,014	Book of Remembrance Inscriptions	-18,524
-1,946,164	Fees and Charges	-1,997,813
-41,354	Recharge to Cemeteries MDC	-32,535
-3,060	S46 Public Health Funeral Admin Fees	-1,980
-199	Containers	-266
-453	Charities Collections	-589
-1,793	Grants	-3,000
-46,860	Other Income	-38,370
-1,993,024	Gross Income	-2,036,183

4. EMPLOYEE COSTS

Employee expenses are lower than 2024/2025 by £260, this is mainly due to:

- Basic pay, overtime, national insurance and superannuation costs are higher due to a fewer vacant post.
- The pension adjustment reflects the cost of service in the actuary report. The pension payments for 2025/2026 have been accounted for below the net cost of service and within the balance sheet so as not to affect the annual surplus calculations.

2024/2025 £	Employee Expenses	2025/2026 £
295,220	Basic Pay	296,645
16,033	Overtime	15,153
28,716	National Insurance	38,513
51,492	Superannuation and IAS19 Pension Adjustments	39,627
1,302	Apprenticeship Levy	1,305
4,231	Other Employee Costs	5,492
396,995	TOTAL	396,735

5. PREMISES COSTS

Premises costs are lower than 2024/2025 by £100,767, this is mainly due to:

- There was a decrease in insurance due to insurance costs being removed.
- Cremator Repair and Maintenance costs were lower by £8,461 in 2025/2026 due to less repairs needed than in 2024/2025.
- Gas costs were lower in 2025/2026 at £71,055 compared to 2024/2025 at £129,665, which is due to contractual discount.
- Electricity costs were lower due to a reduction in price from the supplier. 2025/2026 £56,488, 2024/2025 £65,552 which is a decrease of £9,065.

2024/2025 £	Premises Related Expenditure	2025/2026 £
149,942	NNDR - Business Rates	147,075
159	Rent	159
18,682	Insurance	0
65,552	Electricity	56,488
129,665	Gas	71,055
12,491	Water	4,999
4,174	Cleaning Materials	3,612
111,145	Cremator Repairs and Maintenance	102,684
31,655	Building Repairs and Maintenance	37,801
17,095	Grounds Maintenance	15,920
540,560	TOTAL	439,793

6. SUPPLIES AND SERVICES

Supplies and Service costs are higher than 2025/2026 by £15,636 this is mainly due to:

- Cameo contributions for 2025/2026 are £55,696, 2024/2025 were £58,233, giving a decrease of £2,537.
- Compared to the previous year, more memorials were purchased, giving an increase in spend of £6,291.
- Webcasting costs were £5,647 higher in 2025/2026, due to increased demand.
- Telephone charges for 2025/2026 are £17,728, 2024/2025 were £12,001, giving an increase of £5,727.

2024/2025 £	Supplies and Services	2025/2026 £
36,905	Fees - Medical referees	36,214
353	Fees - Organist	299
12,233	Memorial plaques & Memorials	18,524
7,702	Book of Remembrance - inscriptions	4,828
6,175	Caskets / Containers	9,928
48,017	Webcasting	53,663
1,793	Children's Memorial Garden	3,000
5,317	Audit, Clerk/Committee Fees to Newark & Sherwood DC	7,370
58,233	CAMEO Contributions	55,696
1,373	Computer Maintenance, Software, Consultancy and Support	6,547
1,290	Printing & Stationery	2,169
12,001	Telephones	17,728
1,388	Tools, Equipment & First Aid supplies	1,443
1,305	Furniture / Office Equipment	106
2,012	Uniforms	1,054
2	Postages	0
1,645	Subscriptions	-4,238
845	Skips and Waste Collections	925
575	Conferences	-25
-1,744	Other Expenses	0
1,554	Hired and Contracted Services	1,974
75	Rodent Control	0
2,520	External Legal Expenses	0
201,568	TOTAL	217,204

7. DEBTORS

Debtors outstanding is higher than 2024/2025 by £24,651, this is mainly due to:

- Decrease in bad debt provision mainly due to older debt outstanding being reduced, offset by an increase in more recent debt of between 1-28 days increasing.

SUMMARY OF THE DEBTORS OUTSTANDING

2024/2025 £	Short Term Debtors	2025/2026 £
294,733	Funeral Directors - Civica Debtor System	311,397
-30,222	Bad Debt Provision	-22,235
264,511	Total Debtors at 31 March	289,162

AGEING OF CIVICA SYSTEM DEBTORS OUTSTANDING

2024/2025 £	Debtors Summary	2025/2026 £	Change £
54,154	Ageing: Over 85 days	32,855	-21,299
85,438	29 to 84 days	69,275	-16,163
172,717	1 to 28 days	209,267	36,550
312,309		311,397	-912

8. PROVISION FOR BAD DEBTS – CIVICA SYSTEM DEBTORS

The provision for potential bad debts has decreased by £7,987 to £22,235. The provision for bad debts is based on the age of the debts; the older the debt is the higher percentage provision is required.

2024/2025 £	Provision for Bad Debts	2025/2026 £
312,309	Debtors Outstanding at 31 March	311,397
30,222	Provision required:	22,235
20,311	Provision b/fwd at 1 April	30,222
9,911	Change in Provision	-7,987
9.68%	Provision as a proportion of debts	7.14%

9. SHORT TERM CREDITORS

Short term creditors have decreased by £124,368, this is mainly due to:

- Increased value of short term creditors to other bodies. These are invoices to third parties that relate to expenditure incurred by the Crematorium up to 31 March at the end of each financial year but remain unpaid mainly due to invoices not yet received from the supplier.

2024/2025 £	Short Term Creditors	2025/2026 £
850,092	Constituent Authorities	700,306
106,224	Other Bodies	131,642
956,316	Balance at 31st March	831,948

10. CENTRAL SUPPORT SERVICES AND RECHARGES

Central support services and recharges have increased by £18,495.

2024/2025 £	Central Support Services	2025/2026 £
7,543	Trade Waste & Waste Transfer Service	8,247
1,405	Design Services & Building Control	4,004
62,138	Central Corporate Overhead	77,329
71,085	TOTAL	89,580

11. PROPERTY, PLANT AND EQUIPMENT

Movements in Year	2024/2025 £	2025/2026 £
Cost or Valuation at 1 April:	2,363,678	2,363,678
Additions	2,901	28,370
Revaluation increases/ (-) decreases recognised in the Revaluation Reserve	0	-263,966
Revaluation increases/ (-) decreases recognised in the Comprehensive Income and Expenditure Statement	0	0
Disposals	0	0
Impairment	-2,901	-28,370
At 31st March	2,363,678	2,099,711
Accumulated Impairment and Depreciation		
At 1 April	-64,116	-228,855
Depreciation Charge recognised in the Comprehensive Income and Expenditure Statement	-164,739	-169,268
Depreciation written out to the Revaluation Reserve	0	323,491
Impairment Losses/ (-) reversals recognised in the Revaluation Reserve		
Disposals	0	0
At 31st March	-228,855	-74,632
Net Book Value at 31st March	2,134,822	2,025,079

12. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

The following table contains corporate items of income and expenditure arising from the Joint Committee's involvement in financial instruments and similar transactions involving interest:

2024/2025 £	Financing and Investment Income and Expenditure	2025/2026 £
0	Interest payable and similar charges	0
4,000	Net interest on the net defined benefit liability / (-) asset	5,000
-101,187	Interest receivable and similar income	-76,921
-97,187	TOTAL	-71,921

13. RETIREMENT BENEFITS – DEFINED BENEFIT SCHEMES

a. Participation in Pension Schemes

As part of the terms and conditions of employment of its officers, the Joint Committee makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Joint Committee has a commitment to make the payments (for those benefits) and to disclose them at the time that employees earn their future entitlement.

The Joint Committee participates in the Local Government Pension Scheme (LGPS), administered locally by Nottinghamshire County Council in accordance with the Local Government Pension Scheme Regulations 2013. This is a defined benefit statutory scheme and currently provides benefits based on career average revalued earnings. This means that the Joint Committee and the employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

The Actuary, Barnett Waddingham is instructed by Nottinghamshire County Council to undertake pension expense calculations and have prepared their figures in accordance with their understanding of the International Accounting Standard IAS19.

In General, participating in a defined benefit pension scheme means the employer is exposed to a number of risks.

- Investment risk - The Fund holds investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over long-term, the short-term volatility can cause additional funding to be required if a deficit emerges.
- Interest rate risk - The Fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cash flows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.

- Inflation risk - All of the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
- Longevity risk. In the event that the members live longer than assumed a deficit will emerge in the Fund. There are also other demographic risks.

In addition, as many unrelated employers participate in the Nottinghamshire County Council Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit the employer for example higher than expected investment returns or employers leaving the fund with excess assets which eventually get inherited by the remaining employers.

The latest available membership data is shown in the table below:

Participation in Pension Scheme	Number	Salaries / Pensions £000s	Average Age
Active members	13	328	45
Deferred pensioners	15	25	48
Pensioners	10	63	61
Unfunded Pensioners	2	1	78

Scheduled Contributions

The table below summarises the minimum employer contributions due from Mansfield and District Joint Crematorium to the fund over this inter-valuation period. The calculated cost of accrual of future benefits is 21.3% of payroll per annum.

Minimum employer contributions:	01-Apr-24	01-Apr-25	01-Apr-26
Percentage of payroll	21.3%	21.3%	20.1%
Plus monetary amount (£000)	9	10	13

Assets

The return on the fund (on a bid value to bid value basis) for the year to 31 March 2026 is calculated to be 10.9%. The employer's share of the assets of the Fund is approx 0.02%.

The estimated asset allocation for Mansfield and District Joint Crematorium Committee as at 31 March 2026 is as follows:

At 31st March 2025		Asset Share	At 31st March 2026	
£	%		£	%
918,000	55	Equities	1,041,000	55
83,000	5	Gilts	159,000	8
109,000	7	Other Bonds	100,000	5
168,000	10	Property	156,000	8
82,000	5	Cash	123,000	6
116,000	7	Inflation - Linked Pooled Fund	125,000	7
124,000	7	Infrastructure	128,000	7
55,000	3	Private Equities	61,000	3
1,655,000	99		1,893,000	99

b. Transactions Relating to Post-Employment Benefits

The costs of retirement benefits are recognised in the net cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge made against the Joint Committee is based on the cash payable in the year, so the real cost of post-employment benefits is reversed out of the general reserve via the movement in reserves statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement via the movement in reserves statement during the year:

Comprehensive Income and Expenditure Statement		
2024/2025		2025/2026
£		£
	Cost of Services:	
48,000	Current Service cost	37,000
0	Past Service cost	0
1,000	Administration expenses	1,000
	Financing and Investment Income and Expenditure:	
4,000	Net interest on the defined liability / (-) asset	5,000
53,000	Total Post Employment Benefit Charged to the Surplus / Deficit on the Provision of Services	43,000
-53,000	Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement Actuarial gains and (-) losses	-76,000
0	Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	-33,000
-53,000	Movement in Reserves Statement Reversal of net charges made to the Surplus / Deficit for the Provision of Services for post-benefits in accordance with the Code	-43,000
73,000	Actual amount charged against the General Fund Balance for pensions in the year: Employers' contribution payable to the Scheme	77,000

c. Assets and Liabilities in Relation to Post-Employment Benefits

The following table provides a reconciliation of present values of the scheme's liabilities for the JCC during the 2024/2025 and 2025/2026 financial years:

At 31 March 2025		At 31 March 2026
£		£
1,738,000	Opening Defined Benefit Obligation	1,576,000
48,000	Current service cost	37,000
85,000	Interest cost	90,000
-3,000	Change in demographic assumptions	53,000
-248,000	Change in financial assumptions	-98,000
-1,000	Experience loss / (-) gain on defined benefit obligation	47,000
-62,000	Estimated benefits paid (net of transfer in)	-68,000
0	Past service costs, including curtailments	0
19,000	Contribution by scheme participants	20,000
0	Unfunded pension payments	0
1,576,000	Closing Defined Benefit Obligation	1,657,000

The following table provides a reconciliation of fair values of the schemes assets of the Joint Committee during the 2024/2025 and 2025/2026 financial years:

At 31st March 2025		At 31st March 2026
£		£
1,631,000	Opening fair value of scheme assets	1,655,000
	Expected return on scheme assets	
81,000	Interest on assets	98,000
-86,000	Return on assets less interest	83,000
0	Other actuarial gains / (-) losses	31,000
-1,000	Administration expenses	-1,000
73,000	Contribution by employer including unfunded benefits	77,000
19,000	Contribution by scheme participants	20,000
-62,000	Estimated benefits paid including unfunded benefits	-68,000
0	Settlement prices received / (-) paid	0
1,655,000	Closing fair value of scheme assets	1,895,000

d. Scheme History

	2023/2024	2024/2025	2025/2026
	£	£	£
Present value of liabilities	1,738,000	1,576,000	1,657,000
Fair Value of assets	-1,631,000	-1,655,000	-1,895,000
Surplus/ (-) Deficit	107,000	-79,000	-238,000

The liabilities show the underlying commitments that the Joint Committee has in the long run to pay for post-employment (retirement) benefits. The total liability of £238,000 has an impact on the net worth of the Joint Committee as recorded in the balance sheet.

However, statutory arrangements for funding the deficit mean that the financial position of the Joint Committee remains healthy; the deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.

e. Projected Pension Expenditure

The projected pension expenses for the year to 31 March 2027 are:

	£000s
Service Cost	40
Interest Cost	8
Administration Expenses	1
Total	49
Employer Contributions	88

These projections are based on the assumptions as at 31 March 2026, as described in the actuary's report. These figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2026.

f. Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years is dependent on assumptions about mortality rates and salary levels. The Nottinghamshire County Council Fund liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme at 31 March 2023.

Under the projected unit method, the current service cost will increase as the Members of the scheme approach retirement.

The main assumptions used by the actuary in their calculations have been:

2024/2025 %		2025/2026 %
	Assumed life expecatations from age 65 are:	
	Retiring today:	
20.4	Males	21.2
23.3	Females	24.2
	Retiring in 20 years	
21.7	Males	22.8
24.7	Females	25.9
	Financial Assumptions:	
5.9	Discount Rate	6.2
2.9	Pension Increases	2.9
3.9	Salary Increases	3.9

Additional Assumptions:

- Members will exchange pension to get 50% of the maximum available cash on retirement. For every £1 of pension that members commute, they will receive a cash payment of £12 as set out in the Regulations;
- Members will retire at one retirement age for all tranches of benefit, which will be the pension weighted average tranche retirement age; and
- The proportion of the membership that had taken up the 50:50 option at the previous valuation date will remain the same.

The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

	Increase in Assumption £	Decrease in Assumption £
Adjustment to discount rate (increase or decrease by 0.1%)	1,630,000	1,685,000
Adjustment to long term salary increase (increase or decrease by 0.1%)	1,657,000	1,657,000
Adjustment to pension increases and deferred revaluation (increase or decrease by 0.1%)	1,686,000	1,631,000
Adjustment to life expectancy assumptions (increase or decrease in 1 year)	1,701,000	1,614,000

14. USABLE RESERVES

This note sets out the amounts set aside to provide financing for future expenditure plans, subject to the need to provide a prudent level of reserves and any statutory limitations on their use.

The table below shows the usable reserves held by the Joint Committee:

2024/2025 £	Usable Reserves	2025/2026 £
463,234	Capital Fund	434,865
915,371	General Reserve	1,153,844
1,378,605	Balance at 31st March	1,588,709

Capital Fund

This reserve represents amounts set aside to finance capital expenditure:

2024/2025 £	Usable Reserves - Capital Fund	2025/2026 £
466,135	Balance at 1st April	463,234
-2,901	Financing of Capital Expenditure	-28,370
463,234	Balance at 31st March	434,865

General Reserve

This reserve represents the balance of the undistributed surpluses:

2024/2025 £	Usable Reserves - General Reserves	2025/2026 £
915,371	Balance at 1st April	915,371
0	Movement in Year	238,473
915,371	Balance at 31st March	1,153,844

15. UNUSABLE RESERVES

This note sets out those reserves which hold unrealised gains and losses which the Joint Committee cannot use.

The table below shows the unusable reserves held by the Joint Committee:

2024/2025 £	Unusable Reserves	2025/2026 £
989,219	Revaluation Reserve	964,076
1,145,604	Capital Adjustment Account	1,061,003
-140,000	Pension Reserve	-182,000
1,994,823	Balance at 31st March	1,843,080

Revaluation Reserve

The Revaluation Reserve contains the gains arising from increases in the value of property, plant and equipment and intangible assets. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account. The last revaluation of the Crematorium assets was undertaken on 31 December 2025.

2024/2025 £	Unusable Reserves - Revaluation Reserve	2025/2026 £
1,069,358	Balance at 1st April	989,219
0	Upwards Revaluation of Assets	59,525
-80,139	Historic Cost Depreciation	-84,668
0	Downward revaluation of assets and impairment losses not charged to the Comprehensive Income and Expenditure Statement	0
989,219	Balance at 31st March	964,076

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Capital Adjustment Account is debited with the cost of acquisition, construction or enhancement. Depreciation, impairment losses and amortisation are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Joint Committee as finance for the costs of acquisition, construction and enhancement.

2024/2025 £	Unusable Reserves - Capital Adjustment Account	2025/2026 £
1,230,204	Balance at 1st April	1,145,604
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
	Charges for Depreciation and impairment of non current assets	
-167,640		-197,638
80,139	Historic Cost Depreciation	84,668
0	Revaluation losses on Property Plant and Equipment	0
	Capital Financing in the Year	
2,901	Use of Capital Fund to finance capital expenditure	28,370
1,145,604	Balance at 31st March	1,061,003

Pension Reserve

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed when the Joint Committee makes employer's contributions to the pension funds, or eventually pay any pensions for which it is directly responsible. Therefore, the debit balance on the Pension Reserve shows a substantial shortfall in the benefits earned by past and current employees and the resources the Joint Committee has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2024/2025 £	Pension Reserve - Pension Reserve	2025/2026 £
-107,000	Balance at 1st April	-140,000
-53,000	Re-measurement of the net defined benefit liability/(asset)	-76,000
-53,000	Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	-43,000
73,000	Employers Pension contributions and direct payments to pensioners in the year	77,000
0	Pension Lump Sum Prepayments	0
-140,000	Balance at 31st March	-182,000

16. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are shown in the below:

2024/2025 £	Cash and Cash Equivalents	2025/2026 £
2,070,411	Cash held by Mansfield District Council	2,131,496
2,070,411	Balance at 31st March	2,131,496

17. SURPLUS FOR DISTRIBUTION

The table below shows the values from the Movement in Reserves Statement and Comprehensive Income and Expenditure Statement that comprise the total surplus for distribution:

2024/2025 £		2025/2026 £
-649,452	CIES - Total Comprehensive Income and Expenditure (Prior to Surplus Distribution)	-758,665
-200,640	MIRS - Transfers to/(-)from Reserves	58,359
-850,092	Total Surplus for Distribution	-700,306

18. MEMBERS ALLOWANCES

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2025/2026 or in 2024/2025.

19. EXTERNAL AUDIT COSTS

The Joint Committee incurred external audit fees in 2025/2026 of £2,810 (2024/2025 of £2,520).

20. RELATED PARTIES

The transactions with related parties are disclosed in the statement of accounts as follows:

- Transactions with local authorities within the Comprehensive Income and Expenditure Statement as central support services and the distribution of the surplus

The three constituent local authorities maintain a register of members' interests and a record of interests declared at Cabinet and Committee meetings. There were no material transactions with organisations identified in these records.

21. AUTHORISATION OF THE ACCOUNTS FOR APPROVAL

The statement of accounts for Mansfield Joint Crematorium Committee was signed by the Responsible Financial Officer on the 18th May 2026.

Mansfield Crematorium

ANNUAL GOVERNANCE STATEMENT

2025/2026

It is a requirement that a separate Governance Statement is produced for any joint committees for approval by their relevant management body. Mansfield Crematorium has adopted Mansfield District Council's governance arrangements as detailed below.

1. Scope of Responsibility

- 1.1 Mansfield District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Mansfield District Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, Mansfield District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.
- 1.3 Mansfield District Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government 2016 Edition* and May 2025 Addendum for 2025/2026 onwards. A copy of the code is on the Council's website or can be obtained from the Civic Centre, Chesterfield Road South, Mansfield, NG19 7BH. This statement explains how Mansfield District Council has complied with the code and also meets the requirements of Accounts and Audit (England) Regulations 2015, regulation 6(1) which requires all relevant bodies to prepare an annual governance statement.

2. The Purpose of the Governance Framework

- 2.1 The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

- 2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Mansfield District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and to manage them efficiently, effectively and economically.
- 2.3 The governance framework has been in place at Mansfield District Council for the year ended 31 March 2026 and up to the date of approval of the statement of accounts.

3. Statement of Overall Opinion

- 3.1 It is our opinion, based upon the content of the AGS that the Mansfield Crematorium’s governance framework is robust and that the governance arrangements have proved to be highly effective during 2025/2026, with no significant governance issues being identified.

Chairman of Joint Committee

Date

Treasurer

Date

4. The Governance Framework

Vision and Priorities

- 4.1 The Council's vision and priorities are contained in its "Making Mansfield: Towards 2030" strategy for transforming the Mansfield district. The strategy sets out its vision and ambitions for the future. It builds on the strong foundations of past successes and reflects Mansfield's resilience and innate desire to improve and move forward.

The vision for the district is to:

"Grow an ambitious, vibrant and confident place"

The vision for Mansfield is ambitious. It is designed to underpin everything the council does over the next decade. To ensure delivery of the vision the council will focus on the following themes and their priorities:

Our Communities: "Our ambition: Our communities are supported to live safe, healthy and happy lives"

Priorities:

We will:

- Create opportunities for people to lead healthy lifestyles and be physically active
- Give communities a voice
- Protect and safeguard our most vulnerable members of the community
- Work in collaboration with our Community safety partners to reduce crime and anti-social behaviour
- Value the diversity of our communities
- Support people to live independently in suitable, safe and warm homes

Our Organisation: "Our ambition: Our communities benefit from a resilient, financially sound and well run council working in partnership"

Priorities:

We will:

- Deliver robust financial planning
- Maintain sound governance practices and informed and transparent decision making
- Deliver value for money services that meet the needs of our communities
- Provide a positive working environment where staff are proud to work for the council and have opportunities to progress

Our District: "Our ambition: Our communities are proud of the district and promote it as a great place to live, work and visit"

Priorities:

We will:

- Champion and promote the district and communicate a positive image
- Manage and make best use of our public spaces
- Create welcoming town centres and neighbourhoods
- Deliver a diverse cultural and leisure experience
- Deliver affordable housing that meets current and future needs.

Our Environment: “Our ambition: Our communities are protected and benefit from measures to tackle the impact of climate change”

Priorities:

We will:

- Encourage a net zero infrastructure and green skills
- Contribute to a net zero infrastructure by minimising our organisational carbon emissions and be ambassadors for change
- Support and encourage sustainable development with biodiversity
- Support and encourage sustainable waste management
- People are supported to have sustainable homes.

Our Economy: “Our ambition: Our communities benefit from employment opportunities, skills development and investment”

Priorities:

We will:

- Support the development of infrastructure, embracing technology and technological advances
- Support employment, training and education
- Enable housing growth
- Support local businesses and encourage national and regional businesses to invest in the district
- Lead regeneration and renewal to revive key sites.

4.2 The Council’s Corporate Values of Excellence, Integrity, Teamwork, Empower and Involve, and Passion and Pride summarise its way of thinking to deliver positive outcomes for its customers.

Underpinning the Corporate Values is its commitment to equality as it aims to treat everyone fairly and strives to achieve equality for its diverse communities.

4.3 The Council’s Medium Term Financial Plan (MTFP) for 2025/2026 to 2027/2028 supports the “Making Mansfield: Towards 2030” strategy and identifies its financial implications. It shows the approach the council will take in order to deliver its

services and priorities within its financial constraints and in doing so how it will look to provide value for money

Quality of Services

- 4.4 The Council has an ongoing commitment to community engagement and empowerment and has a Communications and Engagement Strategy and toolkit to accompany the Customer Insight and Journey Mapping toolkits.
- 4.5 The Council has a performance management software package which brings together all the Council's performance data in one place and enables effective monitoring of key performance indicators.
- 4.6 The Council in accordance with its Procurement Strategy, Contract Procedure Rules and partnership arrangements with Nottinghamshire County Council's Procurement Service during 2025/2026 aims to deliver effective procurement practices across the whole organisation.
- 4.7 The Council has in place a corporate complaints system which ensures effective monitoring and action is taken where appropriate.

Constitutional Matters

- 4.8 The Mansfield Crematorium's Joint Committee has adopted a constitution, which details how the Crematorium operates and its decision making policies and procedures.
- 4.9 It has been agreed with HMRC that Mansfield Crematorium's Joint Committee will be classed as an arms-length body for VAT purposes.

Codes of Conduct

- 4.10 The Council has adopted codes of conduct for both members and employees and also has a protocol for member/employee/partner relations. The codes include reference to the need to declare any interest which may conflict with the individual's role at the Council, with registers maintained for any such interest to be recorded and monitored.
- 4.11 Compliance with the member and employee codes of conduct is currently monitored by the Council's Governance and Standards and Personnel Committees respectively.
- 4.12 The Council has in place a whistle-blowing code which ensures that any referrals under the code are fully investigated, with findings reported to the Statutory Officers, senior managers and the Governance and Standards Committee as appropriate.

Policies, Procedures, Laws and Regulations

- 4.13 The Assistant Director of Law and Governance is designated as the Council's Monitoring Officer. It is the function of the Monitoring Officer to ensure compliance with established policies, procedures, laws and regulations.
- 4.14 The financial management of the authority is conducted in accordance with the relevant provisions of the Constitution and the Council's Financial Regulations. The Council has designated the Director of Resources / Deputy CEO as the Chief Finance Officer in accordance with Section 151 of the Local Government Act 1972.
- 4.15 The Council's Local Code of Corporate Governance fully conforms with the governance requirements of the CIPFA Statement on the *Role of the Chief Financial Officer in Local Government*.
- 4.16 The Council maintains an Internal Audit Service, which operates in accordance with the Accounts and Audit Regulations 2015, the Global Internal Audit Standards in the UK Public Sector.
- 4.17 The Council has robust policies and procedures relating to the use of resources and the corporate governance framework, including revised Corporate Risk Management Strategy, Financial Regulations and Contract Procedure Rules, Scheme of Delegation and Anti-Fraud and Corruption Strategy.

Risk Management

- 4.18 The Council recognises that it has a responsibility to identify, evaluate and manage risks whilst still creating a fertile climate for innovation. It therefore supports a structured approach through the implementation of its risk management strategy with an annual report on its effectiveness.
- 4.19 The Council's Corporate Leadership Team oversees the effective delivery of the Corporate Risk Management Strategy across the authority. In addition the Council's Governance and Standards Committee is responsible for monitoring the effective development and operation of risk management.
- 4.20 The significant operational risks identified for the Crematorium are mitigated by its Business Continuity Plan which is approved by the Mansfield Crematorium's Joint Committee.

Governance and Standards Committee

- 4.21 The Council has a Governance and Standards Committee which is fully compliant with the guidance provided in CIPFA's *Audit Committees – Practical Guidance for Local Authorities 2022 edition*.

Development and Training Needs

- 4.22 There is an induction programme in place for newly appointed officers and members, with their ongoing training needs being determined by means of one to one discussions with members and annual interviews of employees in accordance with the Council's personal development scheme.

- 4.23 There are opportunities for members and officers to update their knowledge on a regular basis by using the Council's training and development programme, which includes training on corporate governance.
- 4.24 The Council also has a peer coaching and mentoring programme for members and has a management development programme for officers based upon the Council's competency framework.
- 4.25 The Council has a comprehensive member development programme in place.

5. Review of Effectiveness

- 5.1 Mansfield District Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the authority who have responsibility for the development and maintenance of the governance environment, the Corporate Assurance Manager's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.
- 5.2 The process that has been applied in reviewing the effectiveness of the Council's governance framework includes:
- The Council has carried out a self-assessment of its compliance with the CIPFA Statement on the *Role of the Head of Internal Audit in Public Service Organisations (2019 edition)* and is fully compliant
 - The Corporate Assurance Manager's review of the Council's level of compliance with its adopted Local Code of Corporate Governance, which is to be reported to the Audit, Governance and Standards Committee in June 2026, identified no significant governance issues relating to Mansfield Crematorium
 - The Corporate Assurance Manager's review of the Council's ethical governance arrangements, which is to be reported to the Audit, Governance and Standards Committee in June 2026, identified no significant governance issues relating to Mansfield Crematorium
 - The Governance and Standards Committee monitors members' compliance with the Code of Conduct and considers any action required from this monitoring. No significant issues have been identified
 - The Council's counter fraud and corruption arrangements have been reviewed during 2025/2026 and a Counter Fraud Plan was approved to ensure full compliance with the Fighting Fraud and Corruption Locally (FFCL) - a Strategy for the 2020s and CIPFA's Code of Practice on "managing the risk of fraud and corruption".

- A review of the Council's Strategic Risks Register is currently being undertaken with the revised Register being reported to the Audit, Governance and Standards Committee in June 2026.
- The Council has a number of Overview and Scrutiny Committees which provide an overview and scrutiny role. They can "call in" a decision which has been made by the Executive or an officer (where the decision is a key decision) but not yet implemented, to enable them to consider whether they consider the decision is appropriate. They also enquire into issues which are of local concern
- The Governance and Standards Committee received a variety of reports during 2025/2026 both from internal assurance providers and from external audit in accordance with its terms of reference as detailed in the Council's constitution.
- The Corporate Assurance Manager's Annual Report for 2025/2026 concluded that the Council's risk management, control and governance processes were effective and therefore an unqualified opinion was given.

Glossary of Financial and Accounting Terms

PLEASE NOTE: *This glossary provides an explanation of terms, not precise definitions. It should not be used as a substitute for the more detailed and specific definitions given in statute, codes of practice and technical guidance. It should be used in conjunction with explanations provided within and supporting the accounting statements.*

ACCOUNTING PERIOD – the period of time covered by the accounts, which is normally 12 months commencing on 1 April and finishing on 31 March the following year. The end of the accounting period is the Balance Sheet date.

ACCRUAL – an amount included in the accounts to cover income or expenditure relating to an accounting period but for which payment has not been received or made. This means that income and expenditure is recognised in the accounts when they are earned or incurred, not when money is exchanged.

BALANCE SHEET – a statement of the recorded assets, liabilities and other balances as they stand in monetary terms, at the end of an accounting period.

BUDGET – a statement defining the Joint Committee's financial plans over a specified period of time (usually an accounting period 1 April to 31 March).

CAPITAL ADJUSTMENT ACCOUNT - this absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.

CAPITAL FUND – this fund receives contributions from the Comprehensive Income and Expenditure to accumulate funds for capital expenditure.

CAPITAL EXPENDITURE – this includes expenditure on the acquisition of, or major enhancement of fixed assets such as land, property and other structures.

CREDITORS – an amount owed by the Joint Committee for work done, goods received or services rendered relating to the accounting period, but for which payment has not yet been made.

CURRENT ASSETS – an asset held at the balance sheet date, which will be used within the following accounting period; for example, stock, cash and debtors.

CURRENT LIABILITY – an amount owing at the balance sheet date, which will be paid in the next accounting period; for example, creditors, cash and loan repayments.

DEBTORS – an amount owing to the Joint Committee relating to the accounting period, but for which money has not yet been received.

DEPRECIATION – the measure of the reduction in value of a non-current asset due to age, consumption or other reduction in useful life during the accounting period.

GENERAL RESERVE – amounts put aside, but not allocated to meet, any future spending commitments.

IMPAIRMENT – this reflects a REDUCTION in the market value of a non-current asset due to significant changes in the market (i.e. introduction of new technology), obsolescence, or damage, etc.

NET BOOK VALUE – the amount at which non-current assets are included (valued) in the balance sheet, i.e. their historic value or current valuation less depreciation.

NET REALISABLE VALUE – the open market value of an asset in its existing use.

PENSION RESERVE - this absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions.

PROVISIONS – pre-determined amounts put aside in the accounts for liabilities or losses which are certain or very likely to occur, but the amounts involved or the date when they need to be settled are uncertain.

REVENUE EXPENDITURE – running costs of services, which include employees, premises, transport, interest, supplies and services.

Independent auditor's report.



BARNETT
WADDINGHAM

Part of **HOWDEN**

Nottinghamshire County Council Pension Fund

(132) Mansfield and District Joint Crematorium

IAS19 as at 31 March 2026

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1 May 2026



Introduction

We have been instructed by Nottinghamshire County Council, the administering authority to the Nottinghamshire County Council Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS). These benefits are provided to employees of Mansfield and District Joint Crematorium (the Employer) as at 31 March 2026. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

This report should be read in conjunction with the 31 March 2026 accounting briefing note. The figures contained in this report are in respect of the Employer's pension obligations under the LGPS as at 31 March 2026. IAS19 also requires the disclosure of any other employer provided pension benefits which are not paid from the Fund itself. We have only valued such additional liabilities, which would not be covered in the formal LGPS valuation, to the extent that they have been notified to us and are as disclosed in the data section of this report.

[Please use this link to access the 31 March 2026 accounting briefing note if you have not obtained a copy.](#)

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 and currently provides benefits based on career average revalued earnings. Full details of the benefits being valued are as set out in the Regulations and summarised on the LGPS website.

This report is addressed to the Fund, and is provided in our capacity as Fund Actuary to the Fund. The report may be shared with the Employer, provided that it is shared in its entirety, but it does not constitute advice to them. The Employer may also share the information contained in this report with their auditor, but BW neither assumes nor owes any duty or responsibility to any third party who relies on that information. Any liability to any third party is expressly disclaimed to the fullest extent permitted by law.

Barnett Waddingham does not provide, and shall not be responsible for, accounting or audit advice. From time to time, we may comment or otherwise give an opinion on any information, documentation, and/or guidance provided to us by or on behalf of the Fund. The Fund shall not rely on any such comment or opinion to make (or refrain from making) any decision or take (or refrain from taking) any action.

This report reflects our understanding of the relevant accounting and audit standards in force at the date of this report. It complies with Technical Actuarial Standard 100: General Actuarial Standards (TAS 100) as issued by the Financial Reporting Council (FRC).

Please note that we have incorporated an asset ceiling into the Employer's balance sheet. Further details of the approach taken are given later in this report.

We would be pleased to answer any questions arising from this report.



Lucy Byrne FIA
Senior Consulting Actuary

Data used

We have used the following items of data which we received from the administering authority and the Employer via the use of MS Forms:

Results of the latest valuation as at	31 March 2025
Results of the previous IAS19 report (v2) as at	31 March 2025
Actual Fund returns to	n/a
Fund asset statement as at	31 December 2025
Fund income and expenditure items to	31 December 2025
Employer income and expenditure items to	31 March 2026
Details of any new unreduced early retirement payments to	31 March 2026
Details of any settlements to/from the Employer for the period to	31 March 2026

The data has been checked for reasonableness, including consistency with previous valuation data where relevant, and the data is within tolerances for the purposes of this report.

Although some estimation of the data to the accounting date may be required, we do not believe it is likely to be significant to the results in this report.

We have not been notified of any significant changes or events since we received the data.

Employer membership statistics

The table below summarises the membership data at 31 March 2025 from the latest valuation for members receiving funded benefits, and as at 31 March 2025 for any members receiving unfunded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age (salary/pension weighted)
Actives	13	328	45
Deferred pensioners	15	25	48
Pensioners	10	63	61
Unfunded pensioners	2	not disclosed	not disclosed

Employer payroll

The total pensionable payroll and projected payroll for the Employer is set out below and is based on information provided to us by the administering authority. This has been used to calculate the service cost and projected service cost respectively.

Estimated payroll for the year to 31 March 2026	£313,000
Projected payroll for the year to 31 March 2027	£373,000

Scheduled contributions

The table below summarises the minimum employer contributions due from the Employer to the Fund over this inter-valuation period. The Employer may pay further amounts at any time. Future contributions may be adjusted on a basis approved by us.

	Primary rate	Secondary rate for period beginning:			Minimum employer contributions due for the period beginning:		
		1 Apr 2026	1 Apr 2027	1 Apr 2028	1 Apr 2026	1 Apr 2027	1 Apr 2028
Total percent of payroll plus monetary amount (£000s)	20.1%	0.0%	0.0%	0.0%	20.1%	20.1%	20.1%
		13	13	14	13	13	14

Funding approach

The Employer currently participates in the Small Scheduled Bodies pool with other employers in order to share experience of risks they are exposed to in the Fund. At the 2025 valuation, the deficit for the whole pool was calculated and allocated to each employer in proportion to their value of liabilities. The next reallocation will be carried out at the 2028 valuation, should the Employer remain in the pool. Each employer within the pool pays a contribution rate based on the cost of benefits of the combined membership of the pool.

Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2026 is 10.9%. The net asset statement has been provided to a date earlier than the accounting date and the return for the period to the reporting date has been estimated to be (0.9%) based on market statistics.

The Employer's share of the assets of the Fund is approximately 0.02%.

The estimated asset allocation for the Employer at 31 March 2026 and 31 March 2025 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2026		31 Mar 2025	
	£000s	%	£000s	%
Public Equities	1,041	55%	918	55%
Gilts	159	8%	83	5%
Other bonds	100	5%	109	7%
Property	156	8%	168	10%
Cash/temporary investments	123	6%	82	5%
Inflation Plus	125	7%	116	7%
Infrastructure	128	7%	124	7%
Private Equities	61	3%	55	3%
Total	1,893	100%	1,655	100%

The table below sets out the percentages of the Fund's assets held in each asset class at 31 December 2025 (split by those that have a quoted market price in an active market, and those that do not).

Asset breakdown		31 December 2025	
		% Quoted	% Unquoted
Fixed Interest Government Securities	UK	3%	-
	Overseas	-	-
Index Linked Government Securities	UK	5%	-
	Overseas	-	-
Corporate Bonds	UK	1%	-
	Overseas	4%	-
Equities	UK	16%	0%
	Overseas	39%	-
Property		-	8%
Private Equity		-	3%
Infrastructure		-	7%
Unit Trust Infl Linked		-	7%
Credit		-	4%
Cash/Temporary Investments		-	2%
Net Current Assets	Debtors	-	-
	Creditors	-	-
Total		69%	31%

We do not have any further detail on the current asset allocation of the Fund; we suggest that if further information is required the administering authority is contacted in the first instance.

Financial Assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2026 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

Financial assumptions	31 Mar 2026	31 Mar 2025	31 Mar 2024
	p.a.	p.a.	p.a.
Discount rate	6.20%	5.85%	4.95%
Pension increases (CPI)	2.90%	2.90%	2.85%
RPI inflation	3.25%	3.15%	3.15%
Salary increases	3.90%	3.90%	3.85%

Projected unit method is used in our calculations.

In addition, we have allowed for actual ONS CPI inflation observed between February 2025 and February 2026. This is reflected in the Experience loss/(gain) on defined benefit obligation figure in the results.

Employer duration

The estimated Macaulay duration of the Employer's liabilities as at the accounting date using the assumptions set out above is 17 years.

Demographic Assumptions

Post retirement mortality	31 Mar 2026	31 Mar 2025
Base table	S4PA	S3PA
Multiplier (M/F)	110% / 100%	115% / 110%
Future improvements model	CMI_2025	CMI_2023
Long-term rate of improvement	1.50%	1.25%
Smoothing parameter	7.0	7.0
Initial addition parameter	0.0% p.a.	0.00 p.a.
2020 weight parameter	n/a	0%
2021 weight parameter	n/a	0%
2022 weight parameter	n/a	15%
2023 weight parameter	n/a	15%
Half life parameter	1.0	n/a

The assumed life expectancies, based on the assumptions set out above, are set out in the table below:

Life expectancy from age 65 (years)		31 Mar 2026	31 Mar 2025
Retiring today	Males	21.2	20.4
	Females	24.2	23.3
Retiring in 20 years	Males	22.8	21.7
	Females	25.9	24.7

We have adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2025, except for an update of the CMI projection model. Details of the post retirement mortality assumption are set out above; further details of the demographic assumptions adopted can be found in the briefing note corresponding to this report, and the Fund's actuarial valuation report.

Past service costs

Past service costs arise if member benefits are introduced, withdrawn or changed. For example, an award of additional discretionary benefits such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2026.

Curtailments

Over the year, we understand that no former employees became entitled to unreduced early retirement benefits.

Settlements

We are not aware of any liabilities being settled at a cost materially different to the accounting reserve during the year, which has been confirmed by the Fund.

Results

Balance sheet	As at	As at	As at
Net pension asset in the statement of financial position	31 Mar 2026	31 Mar 2025	31 Mar 2024
	£000s	£000s	£000s
Present value of the defined benefit obligation	1,652	1,570	1,732
Fair value of Fund assets (bid value)	1,895	1,655	1,631
Deficit / (Surplus)	(243)	(85)	101
Impact of asset ceiling	420	219	-
Unrecognised past service cost	-	-	-
Present value of unfunded obligation	5	6	6
Net defined benefit liability / (asset)	182	140	107

The amounts recognised in the profit and loss statement	Year to	Year to
	31 Mar 2026	31 Mar 2025
	£000s	£000s
Service cost	37	48
Net interest on the defined benefit liability / (asset)	5	4
Administration expenses	1	1
Total loss / (profit)	43	53

For the purposes of our calculations, we distribute Fund administration expenses amongst the employers in the Fund in proportion to their individual asset shares.

Remeasurement of the net assets / (defined benefit liability) in other comprehensive income	Year to	Year to
	31 Mar 2026	31 Mar 2025
	£000s	£000s
Return on Fund assets in excess of interest	83	(86)
Other actuarial gains / (losses) on assets	31	-
Change in financial assumptions	98	248
Change in demographic assumptions	(53)	3
Experience gain / (loss) on defined benefit obligation	(47)	1
Changes in impact of asset ceiling	(188)	(219)
Remeasurement of the net assets / (defined benefit liability)	(76)	(53)

Investment expenses are included in return on Fund assets in excess of interest.

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2026 £000s	Year to 31 Mar 2025 £000s
-----------------------------------------------------------------------------------------------------	---------------------------------	---------------------------------

Opening defined benefit obligation	1,576	1,738
Current service cost	37	48
Interest cost	90	85
Change in financial assumptions	(98)	(248)
Change in demographic assumptions	53	(3)
Experience loss/(gain) on defined benefit obligation	47	(1)
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(68)	(62)
Past service costs, including curtailments	-	-
Contributions by Scheme participants and other employers	20	19
Unfunded pension payments	-	-
Closing defined benefit obligation	1,657	1,576

The experience loss/(gain) on the defined benefit obligation includes £2,000 in respect of the allowance for actual CPI inflation over the accounting period.

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2026 £000s	Year to 31 Mar 2025 £000s
-------------------------------------------------------------------------------	---------------------------------	---------------------------------

Opening fair value of Fund assets	1,655	1,631
Interest on assets	98	81
Return on assets less interest	83	(86)
Other actuarial gains/(losses)	31	-
Administration expenses	(1)	(1)
Contributions by employer including unfunded	77	73
Contributions by Scheme participants and other employers	20	19
Estimated benefits paid including unfunded net of transfers in	(68)	(62)
Settlement prices received / (paid)	-	-
Closing fair value of Fund assets	1,895	1,655

Investment expenses are included in actual return on assets in excess of interest.

Reconciliation of change in impact of asset ceiling

	Year to 31 Mar 2026 £000s	Year to 31 Mar 2025 £000s
Opening impact of asset ceiling	219	-
Interest on impact of asset ceiling	13	-
Actuarial losses / (gains)	188	219
Closing impact of asset ceiling	420	219

The asset ceiling is the present value of any economic benefit available to the Employer in the form of refunds or reduced future employer contributions. Our calculation of the asset ceiling has followed our interpretation of IFRIC14.

Our calculations assume that:

- The Employer does not have a right to a refund of surplus at the level required by the accounting standard. Any surplus recognised is based on the economic benefit from a reduction in contributions.
- We have relied upon information provided by the Fund that the employer is both open to new joiners and has no formal participation end date. Therefore we have assumed the employer will participate indefinitely.
- The requirement for the employer to make contributions to the Fund is considered to be a minimum funding requirement (MFR). For the period beyond the existing Rates and Adjustments certificate, our best estimate is that the existing rates remain in force. This is based on the fund actuary's methodology which is designed to provide a stable contribution rate, and also the lack of any other readily available figure.

In broad terms our analysis shows that:

- The potential economic benefit from the reduction in future contributions has been calculated to be nil. Since this is less than the unadjusted net asset of £243k, the initial impact of the asset ceiling is £243k.
- The Employer is currently paying deficit contributions towards a funding deficit. We have assessed this minimum funding requirement and calculate that it constitutes an onerous funding commitment. There is an additional liability of £177k to be recognised.
- The unadjusted funded surplus is £243k. There is an initial impact from an asset ceiling of £243k, plus an additional liability of £177k. The final funded net asset to be recognised is -£177k.

Sensitivity analysis	£000s	£000s	£000s	£000s	£000s
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,530	1,630	1,657	1,685	1,802
Projected service cost	32	39	40	42	49
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,657	1,657	1,657	1,657	1,657
Projected service cost	40	40	40	40	40
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	1,807	1,686	1,657	1,631	1,528
Projected service cost	50	42	40	38	32
Adjustment to life expectancy assumptions		+ 1 Year	None		- 1 Year
Present value of total obligation		1,701	1,657		1,615
Projected service cost		42	39		39

Projected pension expense

Year to
31 Mar 2027
£000s

Service cost	40
Net interest on the defined liability / (asset)	8
Administration expenses	1
Total loss / (profit)	49
Employer contributions	88

These projections are based on the assumptions as at 31 March 2026. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2026.

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Salaries Basic Pay	363,844	296,645	-67,199
Salaries Overtime	15,000	15,153	153
Salaries National Insurance	44,077	38,513	-5,564
Salaries Superannuation	77,497	66,446	-11,051
Salaries Pension Liability	0	-40,000	-40,000
Salaries Vacancy Savings	-14,219	0	14,219
Superann Additional Allowances	1,400	2,714	1,314
Pension Deficit Lump Sum	9,330	10,468	1,138
Training Expenses Staff	8,000	5,492	-2,508
Apprenticeship Levy	2,002	1,305	-697
Employee Related Expenditure	506,931	396,735	-110,196
Repair/Maintenance Buildings	43,000	37,421	-5,579
Grounds Maintenance General	17,500	15,920	-1,580
EPA Testing	1,200	1,161	-39
Repair/Maintenance Fixed Plant Cremators	165,475	101,523	-63,952
Electricity	89,018	56,488	-32,530
Gas	138,872	71,055	-67,817
Rent of Premises	159	159	0
Business Rates	147,579	147,075	-504
Sewage/Water Rates	8,885	4,999	-3,886
Cleaning Materials	4,200	3,612	-588
Legionella	500	381	-119
Premises Related Expenditure	616,388	439,793	-176,595

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Crematorium Furniture Acquisitions	2,000	106	-1,894
Crematorium Light Plant and Tools Acqn	1,500	1,443	-57
Crematorium Materials Purchases	10,000	9,928	-72
Crematorium Rodent Control	500	0	-500
Crematorium Office Machinery Replacement	500	0	-500
Crematorium Uniforms	2,000	1,054	-946
Crematorium Printing	1,500	217	-1,283
Crematorium Stationery	2,000	1,952	-48
Crematorium Advertising Other	500	0	-500
Crematorium Hired/Contracted Services	2,000	1,974	-26
Crematorium Skips	1,000	925	-75
Crematorium Medical Examinations	38,000	36,214	-1,786
Crematorium Payments to Local Authorities	7,250	7,370	120
Crematorium Misc Software Licenses	13,000	5,023	-7,977
Crematorium Systems Software	1,525	1,524	-1
Crematorium Telephones	15,000	17,728	2,728
Crematorium Webcasting	30,000	53,663	23,663
Crematorium Conference Expenses	1,000	-25	-1,025
Crematorium Subscriptions	1,800	-4,238	-6,038
Crematorium Book/Remembrance Inscriptions	8,000	4,828	-3,172
Crematorium External Legal Expenses	500	0	-500
Crematorium Childrens Memorial Garden	0	3,000	3,000
Crematorium Memorials	25,000	18,811	-6,189
Crematorium Other Expenses General	500	0	-500
Crematorium Temporary Memorials	0	-287	-287
Crematorium Crem Organist Fees	500	299	-201
Crematorium CAMEO Non-Abatement Fees	66,000	55,696	-10,304
Supplies & Services Expenditure	231,575	217,204	-14,371

REVENUE CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Design Services	6,985	4,004	-2,981
Trade Waste/Recycling	7,496	8,247	751
Central Corporate Overhead	77,329	77,329	0
Support Services	91,810	89,580	-2,230
Bad Debt Provision	0	-7,987	-7,987
Provisions	0	-7,987	-7,987
Depreciation	0	169,268	169,268
Impairment Add No Value	0	28,370	28,370
Depreciation and Impairment	0	197,638	197,638
MRP and Interest Charges	120,000	0	-120,000
Capital Charges	120,000	0	-120,000
Revenue Gross Expenditure	1,566,704	1,332,964	-233,740
Book of Remembrance Inscriptions	-18,000	-18,524	-524
Crematorium Memorials	-72,700	-59,929	12,771
Organist	-500	-314	186
Cremation Fees	-2,062,000	-1,822,772	239,228
Webcasting Fees	-35,000	-60,440	-25,440
Medical Fees	-40,700	-35,834	4,866
Income Cremation Fees	-2,228,900	-1,997,813	231,087
Grants Current Year	0	-3,000	-3,000
Charities Collections	0	-589	-589
Crematorium Containers	-100	-266	-166
Miscellaneous Income	-3,300	-1,980	1,320
Under Over Bankings	0	-1	-1
Income	-3,400	-5,836	-2,436
Recharges to Cemeteries	-32,210	-32,535	-325
Income Recharges	-32,210	-32,535	-325
Revenue Gross Income	-2,264,510	-2,036,184	228,326
Net Cost of Service	-697,806	-703,220	-5,414
Interest on Pension Liability	0	5,000	5,000
Depreciation to be Reversed	0	-169,268	-169,268
Impairment	0	-28,370	-28,370
Employers Pension Contribution	0	34,000	34,000
Crem Pension Asset Liability	0	76,000	76,000
Crem Pension Gains and Losses	0	-76,000	-76,000
Excess Surplus Transfer from/to General Reserves	0	238,473	238,473
Below Net Cost of Service Sub Total	0	79,835	79,835
Interest Income	-2,500	-76,921	-74,421
Surplus/Deficit on Provision of Services	-2,500	-76,921	-74,421
Net Surplus	-700,306	-700,306	0

CAPITAL CREMATORIUM		1 April 2025 to 31 March 2026	
Description	Revised Budget	Actuals	Variance
	£	£	£
Fire Doors	13,471	52	-13,419
New Crematorium Development	4,606,311	24,118	-4,582,193
Water Main	36,000	4,200	-31,800
Grand Total	4,655,782	28,370	-4,627,412



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

Date: Monday 18th May 2026

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	Crematorium Development Report
Purpose of Report	This report provides an update to members on the refurbishment project of the crematorium
Recommendations	1. That members note the report

1.0 **Background**

1.1 During the JCC meeting in February 2025 members were provided an update on the Crematorium development project. This report provides members with an update on progress against the project timeline.

2.0 **Proposal/Options Considered and Reasons for Recommendation**

2.1 **External Project Management**

2.2 A site visit took place in March to identify a possible external crematory location, temporary crematorium and crematory location, Contractor compound location and circulation routes to the site

2.2.1 Discussion around the separation of space and minimising impact for visitors due to the areas that will need to be cordons off for example, what memorial areas may fall behind the 'screening'. PM is working on the final site map to understand that impact on these areas

- 2.2.2 Concerns over contractor access given that there is only one entrance into the site, however the small car park identified as the contractor compound to keep the contractors at a distance from the temporary chapel.
- 2.2.3 Confirmation that the temporary chapel will be erected in the overflow car park In order to provide sufficient separation from the main building and the contractor compound

2.3 Cremator placement

- 2.4 During the mobilisation meeting the idea was discussed to house the crematory externally to the main building. This was to consider future proofing the site and providing a more flexible use of the building space without having to consider the placement of the cremators.
- 2.5 This identified that there would be five homes that would be impacted because of the Cremation Act as they are sited within 200 yds of the proposed crematory site.
- 2.6 External legal advice has been sought and subsequently the impacted properties are being communicated with to identify whether housing the crematory externally on either a temporary or permanent basis is going to be agreeable.
- 2.7 Where agreement can't be sought to house the crematory externally, this will reduce the ability to install electric cremators due to service down time for the installation and the required construction work required to house electric cremators. Consideration will need to be made to the replacement of the existing cremators with new gas cremators; reducing the service downtime, the required substation upgrades and the need for temporary cremators.

2.8 Project Team

- 2.9 Specifications and associated tender documentation has been prepared for the procurement of the design team and structural survey.
- 2.10 Progression of this will commence once the option for the external crematory and the placement of the cremators has been confirmed as this will impact on the scope for the contractors for both the design team and the structural engineers.

2.11 Communication Strategy

- 2.12 Due to the delay in commencing the procurement activity, the communication strategy has been delayed while the final project plan is being completed by the PM.
- 2.13 Communication colleagues from the three authorities met in March to discuss the draft project plan in detail and confirm the strategy for communication for all stakeholders. An outline plan will be confirmed in line with the final project plan.

2.14 Next Steps

- 2.15 Feedback from MDC legal team regarding the communication with effected properties within 200 yds of the proposed crematory site.

2.16 Procurement of the design team and structural survey to commence.

2.17 Implications

2.17 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

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
14 September 2026				
Operations 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 & Cemeteries Manager and Registrar Mansfield DC
Children's Funeral Fund	12 month update, along with an up date as to how bereavement charities can be supported going forward		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year		Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Nigel Hill , Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
30 November 2026				
Operations Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood	Nada Colclough, Crematorium & Cemeteries

			Services, Mansfield DC	Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year as at 30 September 2026		Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Annual Review of Fees and Charges	Proposed Fees and Charges to be introduced from 1 April 2027 to 31 March 2028		Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Revenue and Capital Budget	Details of the Revenue and Capital Budgets for 2027/2028 and the proposals for 2028/2029 and 2028/2029		Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
22 February 2027				
Operations Report	An update on staffing restructure and current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Financial Management Review Report	The forecasted year end position for the current financial year as at 31 December 2025		Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Dates for Next Meetings	Dates for September 2027, December 2027, February 2028 and May 2028		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Work Programme	Review of Work Programme going forward		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
04 May 2027				
Appointment of the Chair	The Chair for 2027/28 will be a Member from		Nigel Hill, Clerk to the	Karen Langford,

In accordance with the Constitution the offices of Chair and Vice Chair shall, in successive years, rotate between the three constituent authorities.	Ashfield District Council.		Committee	Democratic Services Officer NSDC
Appointment of the Vice Chair	The Vice Chair for 2027/28 will be a Member from Newark & Sherwood District Council.		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Clerk to the Committee and Support Services	To consider future arrangements for the Clerk and the Committee for the provision of the support services		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC
Operations Report	An update on current operational issues		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Crematorium Development Report	A regular update on the new Crematorium, including the Risk Register		Ady Selby, Assistant Director Neighbourhood Services, Mansfield DC	Nada Colclough, Crematorium & Cemeteries Manager and Registrar Mansfield DC
Annual Statement of Accounts 2025/26			Dawn Edwards, Corporate Director, Mansfield DC	Ellie Stocks, Senior Finance Advisor, Mansfield DC
Work Programme	Review of Work Programme going forward		Nigel Hill, Clerk to the Committee	Karen Langford, Democratic Services Officer NSDC