

**Report of Treasurer of Joint Crematorium Committee
To
Mansfield and District Joint Crematorium Committee
On
22 February 2021**

**FINANCIAL MANAGEMENT REVIEW
1 APRIL 2020 TO 31 DECEMBER 2020**

1. SUMMARY

- 1.1 This report shows the forecasted year end position for the 2020/2021 financial year for the Mansfield Crematorium as at 31 December 2020.

2. RECOMMENDATION

To be resolved:

- i). The financial information provided in appendix 1 and table 3 is for noting only.
- ii) The revenue budget realignments provided in appendix 2 are for noting only.
- iii) That £506,000 of the Mercury Abatement Equipment scheme capital budget is carried forward into the 2021/2022 financial year, as detailed in 3.1.6.

3. BACKGROUND

- 3.1 Summary Forecast Financial Position - see appendix 1

Revisions to the allocation of the original revenue budgets have been undertaken and four budget realignments have been processed to reflect the revised budgets required in the following areas:-

- Employee costs – to reflect the new staffing structure, COVID19 temporary employee costs and COVID19 specific overtime, agency administrator costs, superannuation percentage changes since budget setting, increased annual pay-rise and vacancy savings.
- CAMEO non-abatement fees – revenue budget savings have been identified to finance the estimated costs for 2020 due to cremations not being abated.
- Roof repairs for claim following theft of copper November 2018 - £25,222 is required to complete the roof repairs following the insurance contribution of £31,622. This will be a revenue contribution towards the capital project.

- Webcasting equipment and installation in smaller chapel to enable visual tributes and webcasting of services in both chapels.

Please see appendix 2 for details of the budgets that have been reduced and increased within the four budget realignments.

A review of expenditure will take place during February and March to identify all additional spend that have been incurred this financial year due to the Covid 19 pandemic. These costs will be clearly identified in the financial statements so that each of the constituent authorities can make their own claims to recover their throughput share of these costs from central government Covid 19 pandemic grant funding.

Table 1 below summarises the income and expenditure incurred to 31 December 2020 and the variances to revised budgets expected at year end. Further explanations are provided below where there are significant variances between the forecasted outturn position and the revised budgets.

Table 1

CREMATORIUM REVENUE	FULL YEAR				1 April 2020 to 31 Dec 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	408,936	379,505	358,450	-21,055	299,214
Premises Related Expenses	404,487	381,723	413,273	31,550	248,849
Transport Related Expenditure	200	200	50	-150	0
Supplies and Services	149,601	197,365	208,852	11,487	77,969
Support Services	61,382	61,382	63,227	1,845	9,357
Depreciation & Impairment	126,271	126,271	126,271	0	0
Revenue Gross Expenditure	1,150,877	1,146,446	1,170,123	23,677	635,388
Revenue Income	-1,765,350	-1,772,850	-1,972,155	-199,305	-1,427,257
Income	-1,765,350	-1,772,850	-1,972,155	-199,305	-1,427,257
Recharge to Cemeteries	-31,046	-31,046	-28,000	3,046	0
Income Recharges	-31,046	-31,046	-28,000	3,046	0
Revenue Gross Income	-1,796,396	-1,803,896	-2,000,155	-196,259	-1,427,257
Net Cost of Service	-645,519	-657,450	-830,032	-172,582	-791,869
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
2 Year Pension Lump Sum Prepayment	0	0	0	0	0
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	30,448
Crem Employee Transformation Savings	0	9,431	9,431	0	0
Below Net Cost of Service	-80,071	-70,640	-70,640	0	30,448
Net (-) Surplus	-725,590	-728,090	-900,672	-172,582	-761,421
CREMATORIUM CAPITAL	FULL YEAR				1 April 2020 to 31 Dec 2020
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment	627,000	627,000	121,000	-506,000	0
Capital - New Tractor	16,500	16,500	16,019	-481	0
Capital - Car Park Lighting	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0
Capital - Roof Repairs - Insurance Cooper Theft Income	0	0	-31,522	-31,522	-31,522
Capital Gross Expenditure	651,500	651,500	170,341	-481,159	-31,522

3.1.1 Employee Expenses total forecasted variance (£21,055)

When the Crematorium budgets were set for 2020/2021 the information regarding the triennial Nottinghamshire County Council (NCC) pension revaluation and annual pension contributions had not been received, so the annual pension budget was set at £22,058. In April 2020 the opportunity to pay for three years NCC lump sum pension payments in advance for the period 2020/2021, 2021/2022 and 2022/2023 was accepted by the Treasurer in relation to the employees of the Mansfield Crematorium. This resulted in a reduction in NCC estimated pension payments to the pension scheme of £3,571 over the 3 year period, as shown in table 2 below. The payment due for 2020/2021 will be £16,151 resulting in an overall Crematorium budget saving for 2020/2021 of (£5,907). As part of the final accounts transactions a prepayment of £32,303 will be processed to move the costs relating to 2021/2022 & 2022/2023 contributions into the correct financial years.

Table 2

NCC Pension Lump Sum	2020/2021	2021/2022	2022/2023	TOTAL
Original NCC Annual Contribution	£16,725	£17,334	£17,966	£52,025
Advance 3 Year Payment	£16,151	£16,151	£16,152	£48,454
Saving Per Annum	£574	£1,183	£1,814	£3,571

Due to in year vacancies employee costs are showing savings of (£22,489), however this is offset by £5,314 of agency costs for a relief cleaner to the end March 2021.

Additional costs of £2,209 have been incurred for the job advert for the vacant Director and Registrar of the Crematorium post, £544 for superannuation additional allowances. A reduction in costs is forecast for occupational health services (£500) and apprenticeship levy (£226).

Appendix 1 also details the amount of employee costs for temporary staff or additional overtime that has been incurred specifically due to the impact of Covid19.

3.1.2 Premises Expenses total forecasted variance £31,550

The repairs required due to the cremator fire during 2020/2021 totalled £31,307. The costs have been covered by an insurance claim for which reimbursement has been received and is shown within the income section of the accounts.

Other minor variations include £100 excess on the copper roof repair insurance claim, £482 on increased insurance premiums and an under-spend of (£339) for EPA testing.

3.1.3 Supplies and Services Expenses total forecasted variance £11,487

As detailed in 3.1.5, due to the increased forecast in the number of cremations, both the expenditure and income budgets for medical fees will need increasing by £6,438 as the charge paid for this service is fully reimbursed through a matching fee per cremation.

The uptake of the webcasting service continues to be popular with the revised forecast increased by £9,700. This will be offset by an increase in the forecast for webcasting income of (£14,100) as detailed in 3.1.5 below.

The telephone & data line costs have increased by £3,140 due to the increase in webcasting demand and less face to face customer contact.

Due to the pandemic the demand for memorial plaques is lower than expected (£5,965) and the forecast for an organist has been further reduced by (£2,000).

Other minor variations to budget forecasts totalling £174 include increases to the misc. software licences, mobile phones, offset by reductions in postages, hire of vending machines and systems software.

3.1.4 Support Services Expenses total forecasted variance £1,845

The forecast recharges for MDC Design Services team has been increased by £2,000. MDC Design Services team will be undertaking planned preventative work reviews and assisting with the replacement abatement equipment works.

3.1.5 Income total forecasted variance (£196,259).

The cremation fee budget was set using an annual throughput estimate of 2,100 cremations for 2020/2021 financial year. However, due to the unprecedented impact of COVID-19, this forecast has increased to 2,448. As a result of this change the cremation fee income budget forecast has increased by (£189,960). The usage and related income will be closely monitored and the forecast will be adjusted if required. Please note that the cremation fee income includes an additional 3% fee rise implemented from 1 April 2020. The JCC have previously approved that the income generated from this 3% fee increase is transferred to the capital fund each year.

The reimbursement from the insurers for the cremator fire is (£31,307) to offset the costs within premises expenses.

As noted in 3.1.3 the medical fee income forecast has been increased by (£6,438) in line with the medical fee costs.

As detailed in 3.1.3, a new income budget is required for webcasting fees. Demand for this service continues and the revised budget forecast has increased by (£14,100) which will be offset by an increase in the webcasting costs of £9,700.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £19,500. There is also lower demand for memorials which has been by £21,000.

It is forecast that the recharge to Mansfield District Council Cemeteries' service for the administrative role undertaken by the Crematorium staff will be £3,046 lower this financial year. This is due to the recharge calculation being mainly based on a proportion of actual salary costs incurred and the savings made through the restructure and in year vacancies.

Due to the reduction in interest rates this year, the forecast for interest income has been reduced by £2,000.

3.1.6 Capital total forecasted variance (£481,159)

Replacement abatement equipment, MDC Design Services have advised that only £121,000 of the £627,000 budget for equipment and design fees will be required to be spent by the end of the 2020/2021 financial year. Approval is requested to carry-forward the remaining budget of £506,000 for equipment and design works into the 2021/2022 financial year.

New tractor has been acquired for showing a (£481) saving to budget.

Car park lighting budget of £8,000 due to the health and safety issues identified with darker mornings and nights during the autumn and winter months, these works are now required. The Crematorium team are in the early stages of review with this project and looking at the various options.

Roof repairs copper theft, works totalling £56,844 are due to complete this financial year and the insurance contribution of (£31,522) has been received, with the balance of this scheme being financed by a revenue contribution previously identified within revenue premises budgets.

3.2 Balance Sheet Review – Table 3 below shows the balance sheet as at 31 December 2020

Table 3

Mansfield & District Joint Crematorium		
Balance Sheet as at 31 December 2020		
31 March 2020		31 December 2020
£		£
2,150,777	Property, Plant & Equipment	2,150,777
2,150,777	Long Term Assets	2,150,777
247,571	Short Term Debtors	440,777
0	NCC Pension Prepayment 2 years	0
-19,895	Provisions	-19,895
1,676,219	Cash and Cash Equivalents	1,408,214
1,903,895	Current Assets	1,829,096
-866,669	Short Term Creditors	0
-866,669	Current Liabilities	0
-1,141,000	Net Pension Liability	-1,141,000
-1,141,000	Long Term Liabilities	-1,141,000
2,047,003	Net Assets	2,838,873
	Financed by:	
799,863	Capital Fund	830,311
0	Surplus/(deficit) in year	761,421
237,363	General Reserve	237,363
1,037,226	Usable Reserves	1,829,095
442,841	Revaluation Reserve	442,840
1,707,936	Capital Adjustment Accounts	1,707,936
-1,141,000	Pension Reserve	-1,141,000
£1,009,777	Unusable Reserves	1,009,777
2,047,003	Total Reserves	2,838,872

3.2.1 Long Term Assets – There is currently no movement in the long term assets. Transactions for depreciation and any changes in the re-valuation of the crematorium assets, which is to be undertaken during this financial year, will be calculated before the financial year end.

3.2.2 Current Assets

Short Term Debtors - Total outstanding at 31 December 2020 was £440,777. This is higher than usual due to a delay in raising the cremation fee invoices for October 2020 & November 2020. This was due to reduced staffing levels in the Crematorium office towards the end of October and increased workloads due to the pandemic. Invoices for October funerals were raised on 7 November 2020, invoices for November funerals were raised 4 December 2020 and invoices for December funerals were raised 30 December 2020. November and December funeral invoices were both raised in the December 2020 period.

This total comprises of £440,777 which is the value of invoices raised mainly to funeral directors which remain unpaid as at 31 December 2020. Table 4 below breaks down the value outstanding per period for the invoices outstanding as at 31 December 2020.

Table 4

Aged Debtor Summary as at 31 December 2020	
Period Invoice Raised	Amount Outstanding
2016-17 Financial Year	£1,247
2017-18 Financial Year	£3,310
2018-19 Financial Year	£1,440
2019-20 Financial Year	£9,761
April 2020	£0
May 2020	£0
June 2020	£1
July 2020	£5,385
August 2020	£10,998
September 2020	£18,455
October 2020	£509
November 2020	£84,926
December 2020	£304,748
TOTAL	£440,777

As at 10 February 2021, receipts totalling £242,166 have been received reducing the short term debtor amount outstanding to £198,610 for invoices raised by 31 December 2020.

NCC Pension Prepayment 2 Years – as detailed in 3.1.1 the value for 2021/2022 & 2022/2023 will be treated as a prepayment at the end of the current financial year.

Provisions – At the financial year end the value required for this provision will be recalculated based on the age of outstanding debtor invoices.

Cash and Cash Equivalents – The main changes relate to the payment of the 2019/2020 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 December 2020 on the revenue accounts.

3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 December 2020. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2020/2021 accounts that have not yet been paid and the net surplus due to the 3 authorities

3.2.4 Long Term Liabilities

Net Pension Liability – This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.2.5 Usable Reserves

Capital Fund – The capital fund brought forward balance as at 1 April 2020 was £799,863 as shown below in table 5.

Capital Budget for £627,000 has been carried forward from 2019/2020 into 2020/2021 and is for the replacement abatement equipment and supplier design fees only for which a contract has been agreed with the supplier and an order has been raised. MDC Design Services have advised that only £121,000 of this budget will be spend in the current financial year, as per the agreed contract. The remaining capital budget of £506,000 will need to be carried forward into the 2021/2022 financial year. A further report is required to determine the building repair costs associated with these works, until a budget is approved no estimate for these building works in included in the capital fund forecast in table 5.

Capital budget for £16,500 for the purchase of a replacement tractor – a new tractor has been procured for £16,019.

Capital budget for £8,000 for car park lighting – this budget is required for design works to improve the external lighting between the crematorium building and the site car parks. The installation of the approved design will take place in 2021/2022 as part of the planned preventative works programme.

As detailed in 3.1.5, the additional income generated from the extra 3% fee increase in 2020/2021 will be transferred to the capital fund. Actuals to December 2020 have been processed and a forecast has been included for January 2021 to March 2021, as detailed in table 5.

Table 5

Capital Fund Balance Brought Forward 1 April 2020		£799,863
Approved Capital Budgets 2020/2021		
Replacement Abatement Equipment		-£627,000
New Tractor		-£16,019
Car Park Lighting		-£8,000
		-£651,019
Carry Forward Budgets to 2021/2022		
Replacement Abatement Equipment		£506,000
3% increase in Standard Cremation Fee 2020/2021		
Actuals April-December 2020		£34,232
Forecast January - March 2021		£11,968
		£46,200
Capital Fund Forecasted Balance as at 31 March 2021		£701,044

General Reserve – The General Reserves brought forward balance as at 1 April 2020 was £237,363, as shown below in table 6.

Any surplus in excess of the budgeted surplus for 2020/2021 will be transferred to general reserves at the financial year end.

Table 6

General Reserve Balance Brought Forward 1 April 2020		£237,363
General Reserve Forecasted Balance as at 31 March 2021		£237,363

3.2.6 Unusable Reserves

Revaluation reserve - This will remain unchanged until the end of the current financial year.

Capital Adjustment Account – This will remain unchanged until the end of the current financial year.

Pension Reserve - This will remain unchanged until the actuary report is received at the financial year end advising of the changes to the value of the JCC pension scheme.

3.3 The position at 31 December 2020 is a surplus of £761,421, see appendix 1.

The year-end forecast position to 31 March 2021 is a surplus of £900,672 compared to the revised budget surplus of £728,090, which is an increase in surplus of £172,582.

As approved at the December 2017 JCC meeting, the surplus distribution will not exceed the revised budget surplus of £728,090 and that any additional surplus will be transferred to the general reserve for future planned preventative works.

The main reason for this increase to the forecast budget surplus is the increase in the number of cremations forecast during 2020/2021 from 2,100 to 2,400 due to the COVID-19 pandemic. This usage forecast will be monitored closely and any further changes in usage will be reflected in revised forecasts and surplus estimates.

3.3.1 Table 7 below shows the forecast surplus payments to each authority based on the revised budget surplus and the usage to date by area.

Table 7

District	April - December 2020 No. of Cremations	April - December 2020 Usage Percentage	Revised Budget Surplus £728,090 split
Ashfield	683	45.05%	£328,025
Mansfield	744	49.08%	£357,321
Newark & Sherwood	89	5.87%	£42,744
TOTAL	1,516	100.00%	£728,090

4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and	Medium	The budgetary management system is in place whereby finance and budget officers meet

	influences which cannot be accurately forecast		to discuss issues surrounding the budgets.
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5. ALIGNMENT TO COMMITTEES PRIORITIES

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

6. IMPLICATIONS RELATING TO RELEVANT LEGISLATION

- (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 2019/2020 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: No impact
- (c) Equality and Diversity: No impact.
- (d) Climate change and environmental sustainability: No impact.
- (e) Crime and Disorder: No impact.
- (f) Budget / Resources: This report is to note the out-turn position on the Joint Crematorium Account and the balances on the Reserve funds.

7. CONSULTATION

Head of Neighbourhoods

8. BACKGROUND PAPERS

None.

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					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Dec 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	295,852	245,998	226,125	-19,873	167,852	Realignment 22 & 23
COVID19 Basic Pay	0	3,264	3,264	0	3,264	Realignment 22
Salaries Overtime	18,000	9,198	11,000	1,802	6,731	Realignment 22
COVID19 Overtime	0	8,802	8,802	0	8,802	Realignment 22
Salaries National Insurance	23,057	21,000	19,840	-1,160	15,077	Realignment 22
Salaries Superannuation	49,407	51,860	48,602	-3,258	36,351	Realignment 22
Salaries Vacancy Savings	-5,525	0	0	0	0	Realignment 22
Superann Additional Allowances	1,261	1,261	1,805	544	-1,038	
Pension Deficit Lump Sum	22,058	22,058	16,151	-5,907	48,454	
Agency Staff	0	11,238	16,552	5,314	11,996	Realignment 22
Advertising Appointments	0	0	2,209	2,209	1,249	
Occupational Health Services	500	500	0	-500	0	
Training Expenses Staff	3,000	3,000	3,000	0	475	
Apprenticeship Levy	1,326	1,326	1,100	-226	0	
Employee Related Expenditure	408,936	379,505	358,450	-21,055	299,214	
Repair/Maintenance Buildings	23,582	23,582	23,582	0	9,527	
Repair/Maintenance - Contribution Capital Roof Repairs	0	25,222	25,322	100	0	Realignment 24
Grounds Maintenance General	20,440	20,440	20,440	0	17,094	
EPA Testing	1,500	1,500	1,161	-339	1,161	
Repair/Maintenance Fixed Plant Cremators	135,000	100,000	100,000	0	25,501	Realignment 23 & 29
Repair/Maintenance Fixed Plant Cremator Fire - Insured Repairs	0	0	31,307	31,307	31,307	
Electricity	51,000	47,500	47,500	0	22,102	Realignment 23
Gas	42,000	42,000	42,000	0	24,184	
Rent of Premises	159	159	159	0	159	
Business Rates	96,776	91,290	91,290	0	91,290	Realignment 24
Sewage/Water Rates	10,000	6,000	6,000	0	3,446	Realignment 23
Insurance	19,340	19,340	19,822	482	19,822	
Cleaning Materials	4,200	4,200	4,200	0	3,081	
Legionella	490	490	490	0	175	
Premises Related Expenditure	404,487	381,723	413,273	31,550	248,849	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Dec 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Car Allowances	200	200	50	-150	0	
Transport Related Expenditure	200	200	50	-150	0	
Equipment Acquisitions	0	6,675	6,675	0	0	Realignment 29
Furniture Acquisitions	4,000	750	750	0	0	Realignment 24
Hire Vending Machines	600	600	300	-300	103	
Light Plant and Tools	4,000	4,000	4,000	0	1,850	
Bio Boxes	4,000	4,000	4,000	0	3,312	
Materials Rodent Control	450	450	450	0	0	
Office Machinery Repair/Maintenance	100	100	100	0	0	
Office Machinery Replacement	900	900	900	0	56	
Uniforms	3,500	3,500	3,500	0	718	
Books & Publications Special	10,000	0	0	0	0	Realignment 24
Printing	7,000	3,500	3,500	0	1,577	Realignment 24
Stationery	5,000	3,500	3,500	0	2,255	Realignment 24
Advertising Other	2,000	2,000	2,000	0	1,092	
Waste Collection Skips	1,500	1,500	1,500	0	370	
Medical Referee Fees	38,850	38,850	45,288	6,438	30,054	
Payments to Local Authorities	7,038	7,038	7,038	0	2,040	
Software Licences	9,000	9,000	9,880	880	9,880	
Mobile Phones	0	0	78	78	39	
Postages	3,500	3,014	2,800	-214	1,681	Realignment 24
Systems Software	530	530	260	-270	260	
Telephones	7,200	7,200	10,340	3,140	6,541	
Webcasting Costs	0	5,000	14,700	9,700	9,094	
Conference Expenses	1,000	0	0	0	0	Realignment 24
Subscriptions	2,440	2,440	2,440	0	712	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	4,621	
External Legal Expenses	1,500	1,500	1,500	0	0	
Other Expenses General	500	500	500	0	0	
Memorial Plaques	11,965	11,965	6,000	-5,965	1,654	
Organist Fees	14,000	3,000	1,000	-2,000	60	Realignment 23
CAMEO Non Abatement Fees	0	66,825	66,825	0	0	Realignment 23
Supplies & Services Expenditure	149,601	197,365	208,852	11,487	77,969	

						Appendix 1
REVENUE CREMATORIUM	Full Year				1 April 2020 to 31 Dec 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	5,641	5,641	7,432	1,791	1,973	
Trade Waste/Recycling	7,349	7,349	7,349	0	7,349	
Electricians Service	0	0	54	54	36	
Central Corporate Overhead	48,392	48,392	48,392	0	0	
Support Services	61,382	61,382	63,227	1,845	9,357	
Depreciation	126,271	126,271	126,271	0	0	
Depreciation and Impairment	126,271	126,271	126,271	0	0	
Revenue Gross Expenditure	1,150,877	1,146,446	1,170,123	23,677	635,388	
Book of Remembrance Inscriptions	-23,500	-23,500	-23,500	0	-14,229	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-200	-200	-200	0	-170	
Crematorium Memorials	-41,000	-41,000	-20,000	21,000	-11,622	
Organist	-21,000	-21,000	-1,500	19,500	0	
Cremation Fees	-1,633,800	-1,633,800	-1,823,760	-189,960	-1,321,036	
Webcasting Fees	0	-7,500	-21,600	-14,100	-14,954	
Medical Fees	-38,850	-38,850	-45,288	-6,438	-32,819	
Interest Income	-3,000	-3,000	-3,000	0	0	
Miscellaneous Income	-4,000	-4,000	-2,000	2,000	0	
Insurance Receipt for Cremator Fire			-31,307	-31,307	-31,867	
Under/Over Bankings	0	0	0	0	-20	
Income	-1,765,350	-1,772,850	-1,972,155	-199,305	-1,427,257	
Recharges to Cemeteries	-31,046	-31,046	-28,000	3,046	0	
Income Recharges	-31,046	-31,046	-28,000	3,046	0	
Revenue Gross Income	-1,796,396	-1,803,896	-2,000,155	-196,259	-1,427,257	
Net Cost of Service	-645,519	-657,450	-830,032	-172,582	-791,869	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
2 Year Pension Lump Sum Prepayment	0	0	0	0	0	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	30,448	
Crem Transformation Savings	0	9,431	9,431	0	0	
Below Net Cost of Service Sub Total	-80,071	-70,640	-70,640	0	30,448	
Net Surplus	-725,590	-728,090	-900,672	-172,582	-761,421	

					Appendix 1	
CAPITAL CREMATORIUM	Full Year				1 April 2020 to 31 Dec 2020	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment	627,000	627,000	121,000	-506,000	0	
New Tractor	16,500	16,500	16,019	-481	0	
Car Park Lighting	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Expenditure	0	0	56,844	56,844	0	
Roof Repairs - Insurance Copper Theft Income	0	0	-31,522	-31,522	-31,522	
Grand Total	651,500	651,500	170,341	-481,159	-31,522	



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	22	£32,438 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

To realign employee budgets to allocate budgets to COVID19 employee basic and overtime costs, vacancy savings, superannuation and agency costs during 2020/2021 to date.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000001	Crematorium Salaries Basic Pay	-22,074	288,072	265,998
4101000002	Crematorium Salaries Overtime	-8,802	18,000	9,198
4101000003	Creamtorium Salaries National Insurance	-1,562	22,562	21,000
				0
				0
		-32,438		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000011	Crematorium COVID19 Basic Salary	3,264	0	3,264
4101000012	Crematorium COVID19 Overtime Costs	8,802	0	8,802
4101000041	Crematorium Agency Staff	11,238	0	11,238
4101000004	Crematorium Salaries Superannuation	3,753	48,107	51,860
4101000006	Crematorium Salaries Vacancy Savings	5,381	-5,381	0
				0
				0
		32,438		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	£66,825	Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

Due to the non abatement of cremations and the delay in replacement the faulty abatement equipment, fees to purchase tmac's from the CAMEO scheme will be required for the financial year 2020/2021. This charge will be based on 50% throughput from Jan 2020 to Dec 2020 (est 1215 in total) @ £55 per cremation. As detailed in Report April - July 2020 Financial Management Review to JCC.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
410100001	Crematorium Salaries Basic Pay	-20,000	265,998	245,998
4101000124	Crematorium Repairs and Maintenance Fixed Plant Cremator	-28,325	135,000	106,675
4101000133	Crematorium Electricity	-3,500	51,000	47,500
4101000150	Crematorium Sewage/Water Rates	-4,000	10,000	6,000
4101000524	Crematorium Crem Organist Fees	-11,000	14,000	3,000
				0
		-66,825		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000529	Crematorium CAMEO Non Abatement Fees	66,825	0	66,825
				0
		66,825		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020	24	£25,222 Wendy Gregson	28/10/2020	Julie Snowdon

REASON FOR BUDGET REALIGNMENT

A budget is required for £25,222 which is the balance required between the cost to replace the roof that was damaged due to copper theft in November 2018 and the amount that will be covered by the insurers. The insurers will only pay out for the repairs to the area which was damaged by the actions of the thieves, the areas not damaged but that need to be replaced as part of the full repairs to the roof have to be met from the Crematorium budgets. The full repairs will be shown as a capital scheme that will be partly financed through revenue budget savings as a contribution to capital plus the payment from the insurance company.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NNDR MDC	-5,486	96,776	91,290
4101000307	Crematorium Furniture Acquisitions	-3,250	4,000	750
4101000361	Crematorium Books & Publications Special	-10,000	10,000	0
4101000366	Crematorium Printing	-3,500	7,000	3,500
4101000367	Crematorium Stationery	-1,500	5,000	3,500
4101000435	Crematorium Postages	-486	3,500	3,014
4101000450	Crematorium Conference Expenses	-1,000	1,000	0
				0
				0
		-25,222		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000106	Crematorium Repairs and Maintenance Special	25,222	0	25,222
				0
				0
		25,222		



Mansfield District Council

REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2020/21 29	£6,675	Julie Snowdon	20/01/2021	Wendy Gregson

REASON FOR BUDGET REALIGNMENT

Webcasting equipment system and installation in the Newstead Chapel at the Crematorium. This facility is an extension to the webcasting/visual tribute equipment in the Thoresby Chapel. Budget of £6675 is to be realigned from the repairs and maintenance fixed plant cremator to equipment acquisitions for the equipment purchase and installation costs. This will enable both chapel's at the Crematorium to provide a visual tribute service.

DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium Repairs and Maintenance Fixed Plant	-6,675	106,675	100,000
				0
		-6,675		

DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000303	Crematorium Equipment Acquisition	6,675	0	6,675
			0	0
		6,675		