

**Report of Treasurer of Joint Crematorium Committee  
To  
Mansfield and District Joint Crematorium Committee  
On  
2 September 2021**

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**FINANCIAL MANAGEMENT REVIEW**

**1 APRIL 2021 TO 31 JULY 2021**

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**1. SUMMARY**

- 1.1 This report shows the forecasted year end position for the 2021/2022 financial year for the Mansfield Crematorium as at 31 July 2021.

**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) The acquisition of the memorial tree is financed from general reserves, as detailed in 3.1.5.

**3. BACKGROUND**

- 3.1 Summary Forecast Financial Position - see appendix 1

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

- Furniture Acquisitions - £15,000 has been realigned to furniture acquisitions to cover the costs of replacing all the pews within the chapels with new chairs which provide more flexibility and are more modern and comfortable.
- Health & Safety Materials and Light Plant and Tools - £11,726 has been realigned to purchase Reactec health and safety equipment to monitor employees use of vibrating equipment and for the acquisition on electric/battery mowers and strimmers as part of the green agenda.

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

Table 1 below summarises the income and expenditure incurred to 31 July 2021 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**

<b>CREMATORIUM REVENUE</b>	<b>FULL YEAR</b>				<b>1 April 2021 to 31 July 2021</b>
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Employee Costs	405,647	405,647	416,065	10,418	171,948
Premises Related Expenses	366,130	348,444	348,444	0	132,783
Transport Related Expenditure	200	200	200	0	0
Supplies and Services	170,897	203,083	226,932	23,849	39,573
Support Services	64,356	64,356	65,259	903	50,263
Depreciation & Impairment	126,271	126,271	126,271	0	0
<b>Revenue Gross Expenditure</b>	<b>1,133,501</b>	<b>1,148,001</b>	<b>1,183,171</b>	<b>35,170</b>	<b>394,566</b>
Revenue Income	-1,839,650	-1,839,650	-1,836,825	2,825	-656,013
<b>Income</b>	<b>-1,839,650</b>	<b>-1,839,650</b>	<b>-1,836,825</b>	<b>2,825</b>	<b>-656,013</b>
Recharge to Cemeteries	-26,562	-26,562	-26,562	0	0
<b>Income Recharges</b>	<b>-26,562</b>	<b>-26,562</b>	<b>-26,562</b>	<b>0</b>	<b>0</b>
<b>Revenue Gross Income</b>	<b>-1,866,212</b>	<b>-1,866,212</b>	<b>-1,863,387</b>	<b>2,825</b>	<b>-656,013</b>
<b>Net Cost of Service</b>	<b>-732,711</b>	<b>-718,211</b>	<b>-680,216</b>	<b>37,995</b>	<b>-261,447</b>
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022
Appropriations from General Reserves - Memorial Tree Acquisition	0	-14,500	-14,500	0	0
<b>Below Net Cost of Service</b>	<b>-80,071</b>	<b>-94,571</b>	<b>-94,571</b>	<b>0</b>	<b>11,022</b>
<b>Net (-) Surplus</b>	<b>-812,782</b>	<b>-812,782</b>	<b>-774,787</b>	<b>37,995</b>	<b>-250,425</b>

  

<b>CREMATORIUM CAPITAL</b>	<b>FULL YEAR</b>				<b>1 April 2021 to 31 July 2021</b>
Description	Original Budget	Revised Budget	Forecast	Variance - Forecast to Revised Budget	Actuals
Capital - Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	0
Capital - Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0
Capital - Car Park Lighting brought forward	8,000	8,000	8,000	0	0
Capital - Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0
Capital - PPW Programme Unallocated	138,177	138,177	138,177	0	0
<b>Capital Gross Expenditure</b>	<b>871,491</b>	<b>871,491</b>	<b>871,491</b>	<b>0</b>	<b>0</b>

### 3.1.1 Employee Expenses total forecasted variance £10,418

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. The payment due for 2021/2022 will be £16,151. As part of the final accounts transactions a prepayment of £16,152 will be processed to move the costs relating to the 2022/2023 contribution into the correct financial year.

An agency cleaner has been employed to meet the increased cleaning regime required during the pandemic. The agency cleaner is currently being financed from vacancy savings within employee costs. The management of

the crematorium are looking to recruit a permanent cleaner in the next few months. Employee budgets will be realigned when the final agency staff costs are known.

Staff training has been undertaken during May 2021 to bring staff training up to date incurring costs of £6,020.

### 3.1.2 Supplies and Services Expenses total forecasted variance £23,849

The uptake of the webcasting service continues to be popular with the revised forecast increased by £6,950. This will be offset by an increase forecast for webcasting income of (£10,425) as detailed in 3.1.4 below.

The organist was not used during the pandemic restrictions and there have been no requests for this service to date. The budget for expenditure £7,500 and income (£11,250) have been forecast to zero, however this will continue to be monitored.

The budget for CAMEO non abatement fees was originally set at £33,413 which would cover the 2021 costs for 6 months, however due to delays the abatement equipment is not yet installed and working. The forecast budget for fees has been increased to cover the period from Jan-Dec 2021 by £24,337 to £57,750 in total. All budget lines will be monitored throughout the year and if any budget savings are identified, these will be realigned to reduce/offset this budget variance.

### 3.1.3 Support Services Expenses total forecasted variance £903

The crematorium has used the services of MDC Electricians service at a cost of £903.

### 3.1.4 Income total forecasted variance £2,825

As detailed in 3.1.2, the demand for the webcasting service has been high in the period April - July and the revised budget forecast has increased by (£10,425) which will be offset by an increase in the webcasting costs of £6,950.

The organist service has not being made available during service restrictions and coupled with reduced demand the forecast fee income has reduced by £11,250.

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

### 3.1.5 Below Net Cost of Service

At the May 2021 JCC meeting, the committee approved the acquisition of a memorial tree for the Crematorium gardens. The cost for this tree is £14,500. There is no budget provision for this acquisition within the

2021/2022 revenue accounts. It is recommended that the acquisition of the tree is financed from usable reserves - general reserves.

Further costs will be incurred for the acquisition of memorial leaves for the tree, but the cost of these will be covered by the income generated from memorial sales.

### 3.1.6 Capital

There has been no capital spend on these scheme as at 31 July 2021.

### 3.2 Balance Sheet Review – Table 2 below shows the balance sheet as at 31 July 2021

**Table 2**

<b>Mansfield &amp; District Joint Crematorium</b>		
<b>Balance Sheet as at 31 July 2021</b>		
<b>31 March 2021</b>		<b>31 July 2021</b>
<b>£</b>		<b>£</b>
2,042,975	Property, Plant & Equipment	2,042,975
<b>2,042,975</b>	<b>Long Term Assets</b>	<b>2,042,975</b>
555,813	Short Term Debtors	509,722
0	NCC Pension Prepayment 2 years	16,152
-51,781	Provisions	-51,781
1,650,505	Cash and Cash Equivalents	991,296
<b>2,154,537</b>	<b>Current Assets</b>	<b>1,465,389</b>
-950,597	Short Term Creditors	0
<b>-950,597</b>	<b>Current Liabilities</b>	<b>0</b>
-1,655,000	Net Pension Liability	-1,655,000
<b>-1,655,000</b>	<b>Long Term Liabilities</b>	<b>-1,655,000</b>
<b>1,591,915</b>	<b>Net Assets</b>	<b>1,853,363</b>
	<b>Financed by:</b>	
709,686	Capital Fund	720,707
0	Surplus/(deficit) in year	250,425
526,557	General Reserve	526,558
<b>1,236,243</b>	<b>Usable Reserves</b>	<b>1,497,690</b>
424,285	Revaluation Reserve	424,285
1,618,690	Capital Adjustment Accounts	1,618,690
-1,687,303	Pension Reserve	-1,687,303
<b>£355,672</b>	<b>Unusable Reserves</b>	<b>355,672</b>
<b>1,591,915</b>	<b>Total Reserves</b>	<b>1,853,363</b>

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 July 2021 was £509,285.

Table 3 below breaks down the value outstanding per period for the invoices outstanding as at 31 July 2021.

**Table 3**

<b>Aged Debtor Summary as at 31 July 2021</b>	
<b>Period Invoice Raised</b>	<b>Outstanding</b>
Pre 31 March 2019	£5,374
2019-20 Financial Year	£34
2020-21 Financial Year	£158,349
April 2021	£49,551
May 2021	£45,314
June 2021	£117,123
July 2021	£133,540
<b>TOTAL</b>	<b>£509,285</b>

NCC Pension Prepayment 1 Year – as detailed in 3.1.1 the value for 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 2020/2021 allocated surplus to each authority, accrued creditor payments to suppliers and the revenue surplus calculated up to 31 July 2021 on the revenue accounts.

### 3.2.3 Current Liabilities

Short Term Creditors – There are no short term creditors at 31 July 2021. However, at the financial year end the outstanding creditors will be calculated based on the invoices relating to the 2021/2022 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 2021 was £709,685 as shown below in table 4.

The £709,685 brought forward balance includes capital budget totalling £512,314 that have been carried forward from 2020/2021 into 2021/2022.

The approved capital scheme budgets for 2021/2022 total £359,177.

Cremation fees were increased by an additional 3% in 2020/2021. The ongoing income generated from this increase is transferred to the Capital Fund. For the period April to July 2021 this amounted to £11,022. The current forecasted estimate for this income is £46,200.

There has been no capital spend on these scheme as at 31 July 2021.

If these schemes were completed this year then this would result in a capital fund deficit of £115,606. A transfer would need to take place within the useable reserves to ensure there are sufficient funds in the capital fund to finance these projects, this would involve a transfer from the general reserves to the capital fund.

**Table 4**

<b>Capital Fund Balance Brought Forward 1 April 2021</b>		<b>£709,685</b>
<b>Approved Capital Budgets 2021/2022</b>		
Replacement Abatement Equipment Building Works		-£221,000
PPW Capital Programme Unallocated		-£138,177
		-£359,177
<b>Brought Forward Budgets from 2020/2021</b>		
Replacement Abatement Equipment		-£503,166
Car Park Lighting		-£8,000
Roof Repairs Retention		-£1,148
		-£512,314
<b>3% increase in Standard Cremation Fee 2021/2022</b>		
Actuals April-June 2021		£11,022
Forecast July - March 2022		£35,178
		£46,200
<b>Capital Fund Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)</b>		<b>-£115,606</b>

General Reserve – The General Reserves brought forward balance as at 1 April 2021 was £526,558, as shown below in table 5.

As detailed in 3.1.5 above, it is recommended that the acquisition of the memorial tree is financed from general reserves.

If all the capital budgets are fully spent this year, as in table 4, then funds will need to be transferred from the general reserve to the capital fund to meet these costs.

**Table 5**

<b>General Reserves Balance Brought Forward 1 April 2021</b>	<b>£526,558</b>
2021/2022 Finance acquisition of Memorial Tree	-£14,500
<b>General Reserves Forecasted Balance as at 31 March 2022 (Surplus/-Deficit)</b>	<b>£512,058</b>

### 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 July 2021 is a surplus of £250,425, see appendix 1.

The year-end forecast position to 31 March 2022 is a surplus of £774,787 compared to the revised budget surplus of £812,782, which is a decrease in surplus of £37,995.

The main reason for this decrease to the forecast budget surplus is the forecast increase for employee costs, reduction in income and the increase in forecast for the Cameo non abatement fees. Throughout the financial year all areas of income and expenditure will be monitored and any budget savings identified will be realigned to these areas to reduce/offset the decrease in surplus forecast.

#### 3.3.1 Table 6 below shows the forecast surplus payments to each authority based on the revised budget surplus and the usage to date by area as at 31 July 2021.



**Table 6**

<b>District</b>	<b>April - July 2021 Number of Cremations</b>	<b>April - July 2021 Usage Percentage</b>	<b>Revised Budget Surplus £774,787 split</b>
Ashfield	270	45.23%	£350,406
Mansfield	290	48.58%	£376,362
Newark & Sherwood	37	6.20%	£48,019
<b>TOTAL</b>	<b>597</b>	<b>100.00%</b>	<b>£774,787</b>

**4. RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

<b>Risk</b>	<b>Risk Assessment</b>	<b>Risk Level</b>	<b>Risk Management</b>
Financial forecasts are inaccurate	A number of the Joint Crematorium's budgets are dependent on external factors and influences which cannot be accurately forecast	Medium	The budgetary management system is in place whereby finance and budget officers meet to discuss issues surrounding the budgets.

**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.

Report Author	-	Wendy Gregson
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					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Salaries Basic Pay	292,795	292,795	288,717	-4,078	92,873	
Salaries Overtime	18,000	18,000	18,000	0	8,068	
Salaries National Insurance	23,281	23,281	23,281	0	8,351	
Salaries Superannuation	57,095	57,095	57,095	0	20,209	
Salaries Vacancy Savings	-5,598	-5,598	0	5,598	0	
Superann Additional Allowances	1,315	1,315	1,315	0	46	
Pension Deficit Lump Sum	16,151	16,151	16,151	0	32,303	
Agency Staff	0	0	4,078	4,078	4,078	
Training Expenses Staff	1,200	1,200	6,020	4,820	6,020	
Apprenticeship Levy	1,408	1,408	1,408	0	0	
<b>Employee Related Expenditure</b>	<b>405,647</b>	<b>405,647</b>	<b>416,065</b>	<b>10,418</b>	<b>171,948</b>	
Repair/Maintenance Buildings	30,000	30,000	30,000	0	8,564	
Grounds Maintenance General	17,500	17,500	17,500	0	5,242	
EPA Testing	1,200	1,200	1,200	0	0	
Repair/Maintenance Fixed Plant Cremators	100,000	85,000	85,000	0	-5,915	realignment 8
Electricity	50,000	50,000	50,000	0	6,969	
Gas	42,850	42,850	42,850	0	5,218	
Rent of Premises	159	159	159	0	159	
Business Rates	92,003	91,290	91,290	0	91,290	realignment 11
Sewage/Water Rates	7,500	7,111	7,111	0	780	realignment 11
Insurance	20,218	18,634	18,634	0	18,634	realignment 11
Cleaning Materials	4,200	4,200	4,200	0	1,807	
Legionella	500	500	500	0	35	
<b>Premises Related Expenditure</b>	<b>366,130</b>	<b>348,444</b>	<b>348,444</b>	<b>0</b>	<b>132,783</b>	

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REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Car Allowances	200	200	200	0	0	
<b>Transport Related Expenditure</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>	
Memorial Tree Equipment Acquisition	0	14,500	14,500	0	7,175	
Equipment Acquisitions	0	0	35	35	35	
Furniture Acquisitions	4,000	19,000	19,000	0	1,790	realignment 8
Health and Safety Materials	0	4,382	4,382	0	4,282	realignment 11
Light Plant and Tools	4,000	11,344	11,344	0	0	realignment 11
Material Purchases	4,000	4,000	4,000	0	-72	
Rodent Control	750	750	750	0	0	
Office Machinery Replacement	1,000	1,000	1,000	0	0	
Covid 19 Supplies and Services	0	0	27	27	27	
Uniforms	5,000	4,000	4,000	0	47	realignment 11
Printing	3,000	1,500	1,500	0	0	realignment 11
Stationery	3,500	2,500	2,500	0	-105	realignment 11
Advertising Other	2,000	500	500	0	0	realignment 11
Waste Collection Skips	1,000	1,000	1,000	0	390	
Medical Referee Fees	38,850	38,850	38,850	0	10,527	
Payments to Local Authorities	6,862	6,862	6,862	0	0	
Software Licences	11,980	11,980	11,980	0	4,550	
Postages	2,800	1,800	1,800	0	560	realignment 11
Systems Software	300	260	260	0	260	realignment 11
Telephones	10,300	8,300	8,300	0	1,473	realignment 11
Webcasting Costs	5,000	5,000	11,950	6,950	5,926	
Conference Expenses	1,000	0	0	0	0	realignment 11
Subscriptions	1,649	1,649	1,649	0	310	
Book of Remembrance Inscriptions	9,028	9,028	9,028	0	1,650	
External Legal Expenses	1,500	1,500	1,500	0	0	
Other Expenses General	500	500	500	0	60	
Memorials	0	0	0	0	0	
Temporary Memorials	11,965	11,965	11,965	0	689	
Organist Fees	7,500	7,500	0	-7,500	0	
CAMEO Non Abatement Fees	33,413	33,413	57,750	24,337	0	
<b>Supplies &amp; Services Expenditure</b>	<b>170,897</b>	<b>203,083</b>	<b>226,932</b>	<b>23,849</b>	<b>39,573</b>	

					Appendix 1	
REVENUE CREMATORIUM	Full Year				1 April 2021 to 31 July 2021	
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Design Services	7,500	7,500	7,500	0	0	
Trade Waste/Recycling	7,496	7,496	7,496	0	0	
Electricians Service	0	0	903	903	903	
Central Corporate Overhead	49,360	49,360	49,360	0	49,360	
<b>Support Services</b>	<b>64,356</b>	<b>64,356</b>	<b>65,259</b>	<b>903</b>	<b>50,263</b>	
Depreciation	126,271	126,271	126,271	0	0	
<b>Depreciation and Impairment</b>	<b>126,271</b>	<b>126,271</b>	<b>126,271</b>	<b>0</b>	<b>0</b>	
<b>Revenue Gross Expenditure</b>	<b>1,133,501</b>	<b>1,148,001</b>	<b>1,183,171</b>	<b>35,170</b>	<b>394,566</b>	
Book of Remembrance Inscriptions	-20,000	-20,000	-20,000	0	-15,217	
Charities Collection	0	0	0	0	-540	
Crematorium Containers	-350	-350	-350	0	-61	
Crematorium Memorials	-42,000	-42,000	-42,000	0	-11,259	
Organist	-11,250	-11,250	0	11,250	0	
Cremation Fees	-1,715,700	-1,715,700	-1,715,700	0	-601,844	
Webcasting Fees	-7,500	-7,500	-17,925	-10,425	-12,902	
Medical Fees	-38,850	-38,850	-38,850	0	-14,171	
Interest Income	-2,500	-2,500	-500	2,000	0	
Miscellaneous Income	-1,500	-1,500	-1,500	0	0	
Under/Over Bankings	0	0	0	0	-20	
<b>Income</b>	<b>-1,839,650</b>	<b>-1,839,650</b>	<b>-1,836,825</b>	<b>2,825</b>	<b>-656,013</b>	
Recharges to Cemeteries	-26,562	-26,562	-26,562	0	0	
<b>Income Recharges</b>	<b>-26,562</b>	<b>-26,562</b>	<b>-26,562</b>	<b>0</b>	<b>0</b>	
<b>Revenue Gross Income</b>	<b>-1,866,212</b>	<b>-1,866,212</b>	<b>-1,863,387</b>	<b>2,825</b>	<b>-656,013</b>	
<b>Net Cost of Service</b>	<b>-732,711</b>	<b>-718,211</b>	<b>-680,216</b>	<b>37,995</b>	<b>-261,447</b>	
Depreciation to be Reversed	-126,271	-126,271	-126,271	0	0	
3% Increase of Standard Cremation Fees to Capital Fund	46,200	46,200	46,200	0	11,022	
Financing Memorial Tree Acquisition from General Reserves	0	-14,500	-14,500	0	0	
<b>Below Net Cost of Service Sub Total</b>	<b>-80,071</b>	<b>-94,571</b>	<b>-94,571</b>	<b>0</b>	<b>11,022</b>	
<b>Net Surplus</b>	<b>-812,782</b>	<b>-812,782</b>	<b>-774,787</b>	<b>37,995</b>	<b>-250,425</b>	

					Appendix 1	
CAPITAL CREMATORIUM				Full Year		1 April 2021 to 31 July 2021
Description	Original Budget	Revised Budget	Forecast Budget	Variance Forecast Budget to Revised Budget	Actuals	Revised Budget Realignment
	£	£	£	£	£	
Replacement of Abatement Equipment brought forward	503,166	503,166	503,166	0	0	
Replacement of Abatement Equipment Building Works	221,000	221,000	221,000	0	0	
Car Park Lighting brought forward budget	8,000	8,000	8,000	0	0	
Roof Repairs - Insurance Copper Theft Retention	1,148	1,148	1,148	0	0	
PPW Capital Programme	138,177	138,177	138,177	0	0	
<b>Grand Total</b>	<b>871,491</b>	<b>871,491</b>	<b>871,491</b>	<b>0</b>	<b>0</b>	



# Mansfield District Council

## REQUEST FOR BUDGET RE-ALIGNMENT APPROVAL WITHIN A SERVICE AREA

	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
Budget Realign Ref 8	2021/22	8 £15,000	Wendy Gregson	15/07/2021	Dave Clay

### REASON FOR BUDGET REALIGNMENT

Request Dave Clay 13.7.21 to realign £15,000 budget from Crem Fixed Plant Cremators to Crem Furniture. This is due to the acquisition of new chairs and the hire of chairs until the new ones arrive. Due to pandemic restrictions the old pews were removed to allow for social distancing. Now that restrictions are lifting the pews are being replaced by chairs which are more flexible for any future restrictions etc. and more modern/comfortable.

### DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000124	Crematorium R/M Fixed Plant General	-15,000	100,000	85,000
				0
		-15,000		

### DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000307	Crematorium Furniture Acquisitions	15,000	4,000	19,000
				0
		15,000		



# Mansfield District Council

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Budget Realign Ref	FINANCIAL YEAR	REALIGN AMOUNT	FINANCE OFFICER	DATE OF REQUEST	BUDGET OFFICER
	2021/22	11	£11,726 Wendy Gregson	26/07/2021	David Clay

### REASON FOR BUDGET REALIGNMENT

July budget meeting review identified that a Health and Safety materials budget of £4,382 is required for Reactec equipment to monitor employees use of vibrating equipment, also £7,344 required for electric/battery mower and strimmer as part of the Green Agenda.

### DETAILS OF BUDGET TO BE REDUCED (-)

Account Code	Account Description	Budget Realignment (-)	Current Budget	Revised Budget
4101000146	Crematorium NNDR	-713	92,003	91,290
4101000156	Crematorium Insurance	-1,584	20,218	18,634
4101000437	Crematorium Systems Software	-40	300	260
4101000450	Crematorium Conference	-1,000	1,000	0
4101000353	Crematorium Uniforms	-1,000	5,000	4,000
4101000366	Crematorium Printing	-1,500	3,000	1,500
4101000367	Crematorium Stationery	-1,000	3,500	2,500
4101000370	Crematorium Advertising	-1,500	2,000	500
4101000435	Crematorium Postage	-1,000	2,800	1,800
4101000439	Crematorium Telephones	-2,000	10,300	8,300
4101000150	Crematorium Sewage / Water Rates	-389	7,500	7,111
				0
		-11,726		

### DETAILS OF BUDGET TO BE INCREASED (+)

Account Code	Account Description	Budget Realignment (+)	Current Budget	Revised Budget
4101000309	Crematorium Health & Safety Materials	4,382	0	4,382
4101000312	Crematorium Light Plant & Tool Acquisitions	7,344	4,000	11,344
				0
		11,726		



